



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Lakeview Center, Inc.

Agency Address: 1221 West Lakeview Avenue
Pensacola, FL 32501

Program Name: Emergency Services/Screening

Program Contact: Sean Abbott

Contact Email: sean.abbott@bhcpns.org

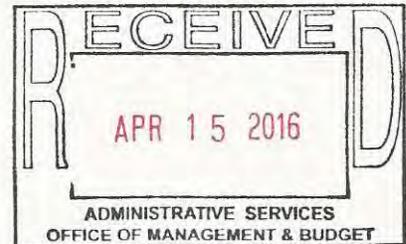
Contact Phone: (850) 469-3477

25-Word Description of Program:

Emergency Services/Screening provides crisis intervention, screening, and assessments to clients who present with mental health and/or substance abuse problems.

Amount Requested: 46,178.00

Amount Received Last Year, if applicable: 29,486.00





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Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

The miscellaneous appropriation awarded to Lakeview Center, Inc. by the Escambia Board of County Commissioner partially funded the services of a Screening Specialist, who is a member of the Assessment and Intervention Services Program. This program is available to provide emergency evaluations/screening 7 days a week, 24 hours/day. The Screening Specialist provides a mental health assessment to clients in crisis to determine the severity of the problem presented, the level of crisis intervention required, and to link clients immediately to the least restrictive treatment source. Clinical services provided are supported by a full time Psychiatrist who provides psychiatric evaluations, medication, and other medical interventions.

Briefly discuss how the funding you are currently requesting will be used.

The miscellaneous appropriation awarded to Lakeview Center, Inc. by the Escambia Board of County Commissioner will be used to fully fund the services of a Screening Specialist, who is a member of the Assessment and Intervention Services Program. This program is available to provide emergency evaluations/screening 7 days a week, 24 hours/day. The Screening Specialist provides a mental health assessment to clients in crisis to determine the severity of the problem presented, the level of crisis intervention required, and to link clients immediately to the least restrictive treatment source. Clinical services provided are supported by a full time Psychiatrist who provides psychiatric evaluations, medication, and other medical interventions.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Program costs not covered by funding will be absorbed and subsidized by various programs throughout the organization.



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If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

Lakeview's state funding requires a match of approximately \$3 million (33.34% of state funding). The requested county funding of \$46,178 would meet approximately 1.5% of the required match.

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

- Divert clients to less-restrictive levels of care when clinically appropriate.
- Reduce placement wait-times of clients needing admission for crisis stabilization.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

- Our organization measure(s) the number/percentage of voluntary clients who present to Emergency Services and are diverted to less-restrictive levels of care.
- Our organization tracks and measures placement wait-times on clients in need of admission for crisis stabilization.

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

- Monthly percentage of voluntary clients diverted to less-restrictive levels of care in the prior fiscal year was 60%
- Average placement wait-time in the prior fiscal year was 8 hours.



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BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	0.00	0.00	0.00
Programmatic Income	0.00	0.00	0.00
County Funding	96,652.00	119,405.00	122,923.00
City Funding	20,000.00	20,000.00	20,000.00
State Funding	692,956.00	709,853.00	634,319.00
Federal Funding	0.00	0.00	0.00
Memberships	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
Total Income	809,608.00	849,258.00	777,241.00



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Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	10.00	10.00	10.00
Salaries and Wages	491,048.00	493,524.00	497,990.00
Employee Benefits	109,586.00	116,130.00	116,179.00
Professional Services	151.00	302.00	176.00
Contractual Services	0.00	0.00	0.00
Travel Expenses	3,340.00	2,802.00	2,101.00
Rentals and Leases	0.00	0.00	0.00
Communication	2,215.00	2,294.00	2,222.00
Postage and Freight	0.00	0.00	0.00
Repair and Maintenance	16,196.00	17,256.00	16,227.00
Printing and Binding	2,353.00	4,004.00	2,887.00
Marketing and Promotion	0.00	0.00	0.00
Fuel	0.00	0.00	0.00



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Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	1,911.00	2,376.00	1,617.00
Other Expenses	236,463.00	224,015.00	218,908.00
Capitalizable Assets	0.00	0.00	0.00
Total Expenses	863,263.00	829,703.00	858,307.00
Net Income	-53,655	-13445	-81066

Please explain any capitalizable asset contained in your request.

Lakeview Center, Inc. - Emergency evaluations/screening Performance Metrics

Average Placement Wait Time Voluntary Client Diversion Rate
(hours and minutes)

October 2015	3:40	71%
November 2015	3:57	75%
December 2015	3:27	65%
January 2016	4:16	65%
February 2016	3:57	66%
March 2016	5:24	62%
Averages	*4:06	68%

*Volume of clients screened doubled beginning July 1, 2015 due to organizational restructuring.

Same period prior year:

Average Placement Wait Time Voluntary Client Diversion Rate
(hours and minutes)

October 2014	2:45	63%
November 2014	2:30	60%
December 2014	2:35	61%
January 2015	2:09	61%
February 2015	2:21	44%
March 2015	2:52	71%
Averages	2:32	60%

Internal Revenue Service

Date: April 26, 2006

LAKEVIEW CENTER INC
1221 W LAKEVIEW AVE
PENSACOLA FL 32501-1857 215

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact
Mrs. Coghill 31-117426
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
59-0737872

Dear Sir or Madam:

This is in response to your request of April 26, 2006, regarding your organization's tax-exempt status.

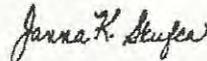
In January 1962 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a hospital under sections 509(a)(1) and 170(b)(1)(A)(iii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Lakeview Center, Inc.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>1</u> Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) 1221 West Lakeview Avenue	
	6 City, state, and ZIP code Pensacola, FL 32501	
	7 List account number(s) here (optional)	

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
or									
Employer identification number									
5	9	-	0	7	3	7	8	7	2

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶ <u>1/19/16</u>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*
- By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 2. Certify that you are not subject to backup withholding, or
 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
 4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

CONSOLIDATED FINANCIAL STATEMENTS,
OTHER INFORMATION, SUPPLEMENTARY
INFORMATION, AND OTHER REPORTS

Lakeview Center, Inc. and Subsidiaries
Years Ended September 30, 2015 and 2014
With Report of Independent Certified Public Accountants

Ernst & Young LLP



Building a better
working world

Lakeview Center, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,
Supplementary Information, and Other Reports

Years Ended September 30, 2015 and 2014

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Lakeview Center, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,
Supplementary Information, and Other Reports

Years Ended September 30, 2015 and 2014

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Report of Independent Certified Public Accountants

Management and the Board of Directors
Lakeview Center, Inc. and Subsidiaries

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Lakeview Center, Inc. and Subsidiaries (the Center), which comprise the consolidated balance sheets as of September 30, 2015 and 2014, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Center as of September 30, 2015 and 2014, and the results of its operations and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

Supplementary and Other Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying financial statements of Access Behavioral Health (Regulatory Basis) and DUI School are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying schedule of expenditures of federal awards and state financial assistance as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 51 through 58 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional

procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying Schedule of Functional Revenues and Expenses (Regulatory Basis) and the Schedule of State Earnings (Regulatory Basis) are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audits of the consolidated financial statements, and, accordingly, we express no opinion on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated December 22, 2015, on our consideration of the Center'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 the Center's internal control over financial reporting and compliance.

Ernst + Young LLP

December 22, 2015

Lakeview Center, Inc. and Subsidiaries

Consolidated Balance Sheets

	September 30	
	2015	2014
	<i>(In Thousands)</i>	
Assets		
Current assets:		
Cash and cash equivalents	\$ 45,606	\$ 42,001
Investments	22,794	24,190
Accounts receivable:		
Client accounts receivable, less allowance for doubtful accounts of \$747 and \$852 in 2015 and 2014, respectively	2,333	1,804
Governmental funding sources receivable	5,283	1,671
Vocational service contracts receivable	12,563	15,064
Other accounts receivable	1,819	3,955
Inventories	254	154
Prepaid expenses	888	2,195
Total current assets	<u>91,540</u>	91,034
Investments limited as to use, internally designated for:		
Capital improvements	25,218	23,693
Regulatory requirements	2,210	1,880
Other	10,723	12,080
	<u>38,151</u>	37,653
Property and equipment, net	20,731	20,636
Interest in net assets of related organization	2,087	2,141
Intercompany receivable	11,244	6,119
Other assets	175	156
Total assets	<u>\$ 163,928</u>	<u>\$ 157,739</u>

	September 30	
	2015	2014
	<i>(In Thousands)</i>	
Liabilities and net assets		
Current liabilities:		
Accounts payable	\$ 10,976	\$ 15,722
Accrued liabilities	12,065	12,751
Current portion of long-term debt	30	27
Compensated absences	2,210	1,880
Total current liabilities	<u>25,281</u>	<u>30,380</u>
Long-term debt, less current portion	779	809
Total liabilities	<u>26,060</u>	<u>31,189</u>
Net assets:		
Unrestricted:		
Undesignated	98,036	87,244
Designated	38,151	37,654
Total unrestricted	<u>136,187</u>	<u>124,898</u>
Temporarily restricted	1,609	1,590
Permanently restricted	72	62
Total net assets	<u>137,868</u>	<u>126,550</u>
Total liabilities and net assets	<u>\$ 163,928</u>	<u>\$ 157,739</u>

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets

	Year Ended September 30	
	2015	2014
	<i>(In Thousands)</i>	
Unrestricted revenue and support:		
Federal, state, and local financial awards	\$ 58,875	\$ 56,832
Net client service fees	14,255	16,664
Provision for bad debts, net of recoveries	(513)	190
Net client service fees less provision for bad debts	13,742	16,854
Vocational service contracts	132,097	125,166
Contract revenue	23,740	15,825
Other fees and support	1,109	318
In-kind services	1,151	1,169
Management fees	595	593
Contributions	182	136
Other	483	548
Total unrestricted revenue and support	231,974	217,441
Expenses:		
Salaries and wages	82,976	74,187
Fringe benefits	23,917	23,943
Building occupancy	5,073	4,526
Professional fees	10,501	10,966
Contract medical services	14,214	6,519
Travel	1,975	1,749
Equipment costs	1,266	1,134
Food services	1,855	1,902
Medical/pharmacy services	4,104	3,266
Subcontracted services	48,464	50,246
Subsidy payments	15,381	13,407
Personal welfare	2,128	2,170
Insurance	850	1,383
Interest	73	75
Donated items	1,051	1,069
Depreciation	2,552	2,357
Other operating expenses	3,801	3,373
Total expenses	220,181	202,272
Income from operations before gain (loss) from weather related event	11,793	15,169
Gain (loss) from weather related event	36	(259)
Income from operations	11,829	14,910
Nonoperating (losses) gains:		
Investment income	1,862	1,649
Allocated share of Pool's net unrealized (losses) gains on trading securities	(2,318)	899
Total nonoperating (losses) gains, net	(456)	2,548
Excess of unrestricted revenue, support, and gains over expenses and losses	11,373	17,458

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Operations
and Changes in Net Assets (continued)

	Year Ended September 30	
	2015	2014
	<i>(In Thousands)</i>	
Unrestricted net assets:		
Excess of unrestricted revenue, support, and gains over expenses and losses	\$ 11,373	\$ 17,458
Change in interest in net assets of recipient organization	(84)	91
Change in unrestricted net assets	<u>11,289</u>	<u>17,549</u>
Temporarily restricted net assets:		
Change in interest in net assets of recipient organization	19	29
Change in temporarily restricted net assets	<u>19</u>	<u>29</u>
Permanently restricted net assets:		
Change in interest in net assets of recipient organization	10	-
Change in permanently restricted net assets	<u>10</u>	<u>-</u>
Change in net assets	11,318	17,578
Net assets at beginning of year	126,550	108,972
Net assets at end of year	<u>\$ 137,868</u>	<u>\$ 126,550</u>

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

	Year Ended September 30	
	2015	2014
	<i>(In Thousands)</i>	
Operating activities		
Change in net assets	\$ 11,318	\$ 17,578
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,552	2,357
Provision for bad debts, net of recoveries	513	(190)
Loss on sale and retirement of property and equipment	1	58
Allocated share of Pool's net unrealized losses (gains) on trading securities	2,318	(899)
Change in interest in net assets of related organization	55	(120)
Changes in operating assets and liabilities:		
Accounts receivable	(529)	683
Governmental funding sources receivable	(3,612)	28
Vocational service contracts receivable	2,501	(2,903)
Other accounts receivable	2,136	(3,384)
Inventories	(100)	47
Prepaid expenses	1,307	(1,086)
Other assets	(19)	(17)
Accounts payable	(4,746)	783
Accrued liabilities	(686)	4,071
Compensated absences	330	394
Net cash provided by operating activities	<u>13,339</u>	<u>17,400</u>
Investing activities		
Purchases of property and equipment	(2,646)	(1,467)
Purchases of investments	(17,367)	(23,232)
Sales of investments	15,434	14,514
Net cash used in investing activities	<u>(4,579)</u>	<u>(10,185)</u>

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Cash Flows (continued)

	Year Ended September 30	
	2015	2014
	<i>(In Thousands)</i>	
Financing activities		
Repayments of long-term debt	\$ (30)	\$ (25)
Net repayments to affiliated organization	<u>(5,125)</u>	<u>(810)</u>
Net cash used in financing activities	<u>(5,155)</u>	<u>(835)</u>
Net change in cash and cash equivalents	3,605	6,380
Cash and cash equivalents at beginning of year	<u>42,001</u>	<u>35,621</u>
Cash and cash equivalents at end of year	<u>\$ 45,606</u>	<u>\$ 42,001</u>
Supplemental disclosure of cash flow information		
Interest paid	<u>\$ 73</u>	<u>\$ 75</u>

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

September 30, 2015

1. Organization and Summary of Significant Accounting Policies

Organization

Lakeview Center, Inc. (the Center), a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. The mission of the Center is to help people overcome life's challenges by providing behavioral health services, vocational services, and child protective services. The Center is an affiliate of Baptist Health Care Corporation (BHCC) under an affiliation agreement in which BHCC is the sole member of the Center.

Lakeview Place, Inc. and CMHC Hernandez House, Inc. are U.S. Department of Housing and Urban Development (HUD) multi-unit dwellings owned by the Center, which provide housing facilities and services to people diagnosed with mental illness. Lakeview Villa, Inc. is a HUD apartment complex owned by the Center that provides low-cost housing facilities and services to persons with chronic mental illness.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Lakeview Center, Inc. and its related entities: Lakeview Villa, Inc., Lakeview Place, Inc., and CMHC Hernandez House, Inc., as those entities are controlled by the same management and share economic interests. All inter-entity transactions have been eliminated in consolidation. See Note 15 for summary financial data for these related entities.

Operating and Nonoperating Activities

The Center's primary mission is to provide a broad range of behavioral health services, vocational services, and child protective services to citizens of the region. Activities directly associated with the furtherance of this purpose are considered to be operating activities. Other activities that result in gains or losses unrelated to the Center's primary mission are considered nonoperating. Nonoperating gains and losses include income and losses from investments in joint ventures, and earnings on investments other than operating cash on hand.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of these consolidated financial statements in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities at the date of the consolidated financial statements, and revenues and expenses recognized during the reporting period. Accordingly, actual results may differ from those estimates.

Net Assets

The Center reports information regarding financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets are classified based on the existence or absence of donor-imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

The three net asset categories reflected in the accompanying consolidated financial statements are as follows:

- *Unrestricted* – Net assets that are free of donor-imposed restrictions, including all revenues, expenses, gains, and losses that are not changes in permanently or temporarily restricted net assets.
- *Temporarily restricted* – Net assets whose use by the Center is limited by donor-imposed stipulations that either expire by passage of time or that can be fulfilled or removed by action of the Center pursuant to those stipulations.
- *Permanently restricted* – Net assets whose use by the Center is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Center.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

Contributions

The Center records contributions received on its behalf by Baptist Health Care Foundation, an affiliated fundraising foundation, as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Cash Equivalents

The Center considers all highly liquid investment instruments with maturities of three months or less when purchased to be cash equivalents. Cash deposits are federally insured in limited amounts.

Investments and Investment Income

Investments consist primarily of the Center's participation in the BHCC investment pool (the Pool), participants in which include certain subsidiaries of BHCC. The Pool's investments in equity securities with readily determinable values and debt securities are stated at fair value. The Center's allocated investment income or loss (including realized gains and losses and interest) from the Pool is included in the excess of unrestricted revenue, support, and gains over expenses unless the income is restricted by donor or law. The Center accounts for investment transactions on a settlement-date basis.

The Pool invests in alternative investments (primarily hedge funds and a real estate investment fund) through partnership investment trusts. These alternative investments provide the Pool with a proportionate share of investment gains and losses. The partnership investment trusts generally contract with a manager who has full discretionary authority over investment decisions. The Pool accounts for its ownership interests in these alternative investments under the equity method.

Accounts Receivable and Allowance for Doubtful Accounts

The Center grants credit without collateral to its clients, most of whom are local residents and are insured under third-party payor agreements.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

Client accounts receivable are stated at the amount of uncollected balances reduced by an allowance for doubtful accounts. The allowance for doubtful accounts is established through a provision for bad debts and is presented on a separate line as a deduction from net client service fees revenue in the accompanying consolidated statements of operations and changes in net assets. Client accounts receivable are charged against the allowance for doubtful accounts when management believes the collectability of the receivable is unlikely.

The provision for bad debts is based upon management's assessment of historical and expected net collections considering business and economic conditions, trends in health care coverage, and other collection indicators. Management regularly reviews collections data by major payor sources in evaluating the sufficiency of the allowance for doubtful accounts. On the basis of historical experience, a significant portion of self-pay clients will be unable or unwilling to pay for the services provided. Thus, the Center records a significant provision for bad debts in the period services are provided to self-pay clients. The Center's allowance for doubtful accounts for self-pay clients was 70% and 86% of self-pay accounts receivable as of September 30, 2015 and 2014, respectively. For receivables associated with clients who have third-party coverage, the Center analyzes contractually due amounts and provides a provision for bad debts, if necessary. Accounts receivable are written off after the collection effort has been followed in accordance with the Center's policies. Accounts written off as uncollectible are deducted from the allowance for doubtful accounts and subsequent recoveries are added. Monthly, management assesses the adequacy of the allowance for doubtful accounts based upon historical write-off experience by payor category. The results of this review are then used to make any modifications to the provision for bad debts to establish an appropriate allowance for uncollectible receivables.

The allowance is an amount that management believes will be adequate to absorb possible losses on receivables that may become uncollectible. No allowance is provided for other receivables as they are due from governmental units, grantors, and third-party paying agencies. Those receivables have been adjusted in accordance with the terms of their contractual agreements.

Inventories

Pharmacy and food inventories are valued at the lower of cost or market using the first-in, first-out method.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

Investments Limited as to Use

Investments whose use is limited include assets designated by the Board of Directors (the Board) for future capital improvements, including amounts required to be set aside for capital improvements under contracts between the Center's related entities and HUD; amounts as indicated by regulatory requirements, including DUI state-licensed programs, Agency for Health Care Administration (AHCA), Office of Insurance Regulation, and HUD; and amounts for other uses as specified by the Board. With the exception of investments designated due to regulatory requirements, the Board retains control and may, at its discretion, subsequently use these assets for other purposes.

Property and Equipment

Property and equipment acquisitions are recorded at historical cost. Property and equipment donated to the Center are recorded at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method. Estimated useful lives of depreciable assets are as follows:

Buildings	40 years
Furniture and equipment	3–7 years
Building and land improvements	10–20 years

Compensated Absences

Employees are entitled to accumulate a limited amount of earned but unused annual leave. Accordingly, the Center records an accrual for earned, unused, vested annual leave in accordance with the Center's policy. Upon separation from the Center, employees are entitled to this amount of unused vested leave.

Net Client Service Fees

The Center has agreements with third-party payors that provide for payments to the Center at amounts different from its established rates. Payment arrangements include prospectively determined rates per completion of service, reimbursed costs, and discounted charges. Net client

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors.

The Center accepts clients in immediate need of care, regardless of their ability to pay, and serves certain clients whose care costs are not paid at established rates, including those sponsored under government programs such as Medicare and Medicaid, those sponsored under private contractual agreements, charity clients, and other uninsured clients who have limited ability to pay. The Center recognizes client service fee revenue associated with clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients who do not qualify for charity care, revenue is recognized on the basis of discounted rates in accordance with the Center's policy.

A summary of the payment arrangements with major third-party payors follows:

Medicare – Client services rendered to Medicare program beneficiaries are reimbursed under a fee-for-service methodology.

Medicaid – Client mental health and substance abuse services rendered to Medicaid program beneficiaries are reimbursed under a capitated arrangement in fiscal 2015 and under a fee-for-service methodology in fiscal 2014.

Other – The Center has also entered into payment agreements with certain insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Center under these agreements includes prospectively determined rates and discounts from established charges.

Charity Care

Quality care is provided to all persons requiring immediate treatment regardless of their ability to pay. An individual is classified as a charity client by reference to certain established policies of the Center. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a client's ability to pay, the Center utilizes the most recently published federal poverty income guidelines, but also includes certain cases where incurred charges are significant when compared to income. These charges are subtracted in the net client service fees calculation.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

The Center estimates the direct and indirect costs of providing charity care by applying a cost to gross charges ratio to the gross uncompensated charges associated with providing charity care to clients. The cost of providing charity care was \$7,287 and \$8,427 for the years ended September 30, 2015 and 2014, respectively. The Center received grants to offset the cost of charity care of \$8,779 and \$9,230 for the years ended September 30, 2015 and 2014, respectively.

Medicaid Managed Medical Assistance Contract Revenue

The Center is licensed as a prepaid limited health services organization pursuant to Chapter 636, *Florida Statutes*. The Center, doing business as Access Behavioral Health, had contracted with AHCA as a provider for the Medicaid Prepaid Mental Health Plan (the Prepaid Plan). LCI received a per member per month rate from AHCA to provide mental health services to approximately 35,000 Medicaid beneficiaries in Escambia, Santa Rosa, Okaloosa, and Walton counties. This contract ended July 31, 2014. Effective August 1, 2014, the Center was awarded contracts with the Medicaid Managed Medical Assistance Plan (the MMA Plan). The Center receives a per-member per-month rate to provide mental health and substance abuse services to an annual average of 90,600 Medicaid beneficiaries in Escambia, Santa Rosa, Okaloosa, and Walton counties. Amounts received are recognized as contract revenue during the period in which the Center is obligated to provide services to beneficiaries. Approximately \$23,740 and \$15,825 was recognized as revenue under the Prepaid Plan and the MMA Plan during the years ended September 30, 2015 and 2014, respectively.

Medicaid Prepaid Mental Health Plan Costs

The Center is directly responsible for providing mental health and substance abuse services to beneficiaries residing in Escambia and Santa Rosa counties, representing approximately 71% of the covered lives under the Prepaid Plan and the MMA Plan. The Center has entered into subcontracts with two comprehensive community mental health centers to provide mental health services to the Prepaid Plan and the MMA Plan beneficiaries residing in Okaloosa and Walton counties. These subcontracts are on a full-risk capitated basis. The mental health services covered under the Prepaid Plan and the MMA Plan are generally the same as those covered under the Medicaid fee-for-service program. Covered services include inpatient psychiatric care,

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

outpatient care, substance abuse, and physician services. The majority of services for which the Center is directly responsible is provided within its own service delivery system; however, some services are contracted for on a fee-for-service basis with local area hospitals and providers. A provision has been made for these services rendered but not reported as of September 30, 2015 and 2014.

Interest in Net Assets of Recipient Organization

Interest in net assets of recipient organization represents contributions received on behalf of the Center by Baptist Health Care Foundation, as well as any gains or losses experienced on the investment of those contributions.

Income Taxes

The Center and its related entities are exempt from federal income taxes under Section 501(a) as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and are also exempt from state income taxes.

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, prescribes the accounting for uncertainty in income tax positions recognized in financial statements. ASC Topic 740 provides guidance for recognition threshold and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no material uncertain tax positions as of September 30, 2015 or 2014.

Recent Accounting Pronouncements

In May 2015, the FASB issued Accounting Standards Update (ASU) No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. Under the amendments in this ASU, investments for which fair value is measured at net asset value per share (or its equivalent) using the practical expedient should not be categorized in the fair value hierarchy. Removing those investments from the fair value hierarchy not only eliminates the diversity in practice resulting from the way in which investments measured at net asset value per share (or its equivalent) with future

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Summary of Significant Accounting Policies (continued)

redemption dates are classified, but also ensures that all investments categorized in the fair value hierarchy are classified using a consistent approach. Investments that calculate net asset value per share (or its equivalent), but for which the practical expedient is not applied will continue to be included in the fair value hierarchy. The amendments in the ASU are effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. Management has not determined the impact of the new guidance on the Center's consolidated financial statements.

In April 2015, the FASB issued ASU No. 2015-05, *Customer's Accounting for Fees Paid in a Cloud Computing Arrangement* (ASU 2015-05). The amendments in ASU 2015-05 provide guidance to customers about whether a cloud computing arrangement includes a software license. ASU 2015-05 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015 with early adoption permitted. Management is currently evaluating the impact of ASU 2015-05 on the Center's consolidated financial statements.

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* (ASU 2014-09), which outlines a single comprehensive revenue recognition principles-based model that replaces most of the existing revenue recognition guidance, including industry-specific guidance. ASU 2014-09 was originally effective for annual periods beginning after December 15, 2016, and can be applied retrospectively to each prior reporting period presented or retrospectively with the cumulative effect of the change recognized at the date of the initial application. In August 2015, the FASB issued ASU No. 2015-14, *Revenue from Contracts with Customers: Deferral of the Effective Date*, which defers the effective date of this new revenue recognition standard by one year for both public and nonpublic entities. The Center is currently evaluating the potential effects ASU 2014-09 will have on its consolidated financial statements and disclosures.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

2. Cash and Investments

The composition of cash and investments is presented below:

	September 30	
	2015	2014
Interest in the Pool	\$ 46,868	\$ 47,991
Cash and cash equivalents	45,606	42,001
U.S. corporate obligations	8,924	7,686
U.S. Treasury and government agencies obligations	5,068	6,081
Other	85	85
	\$ 106,551	\$ 103,844

The investments included in the Pool comprised the following:

	September 30	
	2015	2014
Equity securities and mutual funds that invest in equity securities	22%	21%
Mutual funds that invest in fixed-income securities	35	42
Alternative investments	9	11
Cash and cash equivalents	4	3
U.S. Treasury and government agencies obligations	7	6
U.S. corporate obligations	14	12
Mortgages and other asset-backed securities	9	5
	100%	100%

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

2. Cash and Investments (continued)

Investment income comprised the following:

	Year Ended September 30	
	2015	2014
Excess of unrestricted revenue, support, and gains over expenses and losses:		
Investment return included in nonoperating (losses) gains:		
Interest and dividend income	\$ 260	\$ 278
Allocated share of Pool's:		
Investment income	965	895
Realized gains on sales of securities	637	476
Net unrealized (losses) gains on trading securities	(2,318)	899
	<u>\$ (456)</u>	<u>\$ 2,548</u>

3. Concentrations of Credit Risk

The Center receives client service fees revenue from three primary sources: Medicaid and Medicare, other third-party payors, and client payments. The following indicates the applicable percentages of accounts receivable from those sources:

	September 30	
	2015	2014
Medicaid and Medicare	48%	40%
Other third-party payors	38	40
Client payments	14	20
	<u>100%</u>	<u>100%</u>

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

4. Property and Equipment

Major classifications of property and equipment are summarized as follows:

	September 30	
	2015	2014
Buildings and improvements	\$ 25,057	\$ 25,513
Furniture and equipment	17,910	16,830
Land	2,402	2,524
Capital-in-progress	1,453	291
	46,822	45,158
Less accumulated depreciation	(26,091)	(24,522)
	\$ 20,731	\$ 20,636

5. Long-Term Debt

Long-term debt consists of the following:

	September 30	
	2015	2014
Note payable to HUD, interest at 9.0%, monthly payments of \$5,000 including interest, secured by real property, maturing May 2032	\$ 531	\$ 544
Note payable to HUD, interest at 8.375%, monthly payments of \$2,000 including interest, secured by real property, maturing March 2032	206	212
Note payable to HUD, interest at 9.25%, monthly payments of \$1,000 including interest, secured by real property, maturing October 2021	72	80
	809	836
Less current portion	(30)	(27)
	\$ 779	\$ 809

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

5. Long-Term Debt (continued)

Following are maturities of long-term debt for each of the next five years and thereafter:

	<u>Amount</u>
Year ending September 30:	
2016	\$ 30
2017	33
2018	36
2019	39
2020	43
Thereafter	628
	<u>\$ 809</u>

During fiscal year 2010, Baptist Hospital, Inc. (Baptist), an affiliate of BHCC, issued \$194,000 in bonds (the Bonds) through the Escambia County Health Facilities Authority (the Authority) to extinguish previously issued bonds; to pay or reimburse Baptist for the cost of acquiring, constructing, and equipping certain capital projects; to pay related cost of issuance; and to fund a debt service reserve and capitalized interest fund. The Bonds are limited obligations of the Authority, payable principally from the receipts of loan agreements between the Authority and Baptist. The Bonds are secured by a gross revenue pledge of Baptist and a mortgage on the Gulf Breeze Hospital (an affiliate of BHCC) campus. Baptist and the Center comprise the Combined Group under a Master Trust Indenture, and the Center, as a restricted affiliate under the Master Trust Indenture, agrees to be bound by its terms but is not directly liable for obligations issued under the Master Trust Indenture. The Master Trust Indenture requires certain covenants and reporting requirements to be met by the Combined Group. The total amount of the Bonds outstanding, net of unamortized bond discount, is \$143,972 at September 30, 2015. None of the Bonds are included in the accompanying consolidated financial statements.

6. Net Client Service Fees

Contractual adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

6. Net Client Service Fees (continued)

Net client service fee revenue is not recognized for those clients that qualify for charity under the Center's charity care policies. For all others, service fee revenue, net of contractual adjustments and other deductions before the provision for bad debt, recognized from major payor sources is as follows:

	Year Ended September 30	
	2015	2014
Third-party payors, net of contractual allowances	\$ 10,381	\$ 13,283
Self-pay clients, net of deductions	3,874	3,381
	<u>\$ 14,255</u>	<u>\$ 16,664</u>

The Center has determined, based on an assessment at the reporting-entity level, that client service fee revenue is primarily recorded prior to assessing the client's ability to pay and as such, the entire provision for bad debts is recorded as a deduction from client service fees revenue in the accompanying consolidated statements of operations and changes in net assets.

Revenues from the Medicare and Medicaid programs accounted for approximately 29% and 45% of the Center's net client service fees for the years ended September 30, 2015 and 2014, respectively. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Changes in the Medicare and Medicaid programs and the reduction of funding levels could have an adverse impact on the Center.

7. In-Kind Contributions

In-kind contributions and expenses represent the value assigned to instructional services provided by Escambia County School Board educators, as well as donated prescription drugs from the State of Florida. In-kind contributions are recognized if the services or goods received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind contributions for the years ended September 30, 2015 and 2014, amounted to \$1,151 and \$1,169, respectively.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

8. Leased Facilities

The Center leases various buildings and equipment under operating leases expiring through 2018. Minimum future lease payments for operating leases having remaining terms in excess of one year as of September 30, 2015, are as follows:

2016	\$	685
2017		550
2018		504
2019		483
2020		463
Thereafter		597
	\$	<u>3,282</u>

Rent expense for the years ended September 30, 2015 and 2014, amounted to \$1,428 and \$1,142, respectively.

9. Retirement Plan

The Center provides a tax deferred annuity 403(b) retirement plan (Plan) to all eligible employees. Employees who work a minimum of 20 hours per week are eligible to participate in the Plan after completing one year of employment. Voluntary employee contributions are allowed to the extent permitted by law. Prior to April 7, 2013, the Center contributed a total of 7% of each eligible participant's annual compensation to the Plan. Effective April 7, 2013, the Plan's employer contribution became a total of 3%, with a match of up to 2% of each eligible participant's compensation. In compliance with Internal Revenue Service regulations, employer contributions for eligible participants vest under a six-year graduated vesting schedule. Plan expense for the years ended September 30, 2015 and 2014, amounted to \$1,402 and \$1,288, respectively.

10. Support From the State of Florida Requiring Match

The Center received a substantial portion of its support from the state of Florida under grant contract number AH394 with the Florida Department of Children and Families (DCF) Substance Abuse and Mental Health Program. This contract must be renegotiated annually. The contract required a 25% local match for certain community mental health services. This local match requirement has been met.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

11. Related-Party Transactions

The Center manages West Florida Community Care Center pursuant to a contract with DCF. For the years ended September 30, 2015 and 2014, the Center received \$520 and \$507, respectively, for the management of that institution.

The Center has several transactions with BHCC and its affiliated entities and had a net intercompany receivable from BHCC in the amount of \$11,244 and \$6,119 at September 30, 2015 and 2014, respectively.

Additionally, the Center received \$75 in management fees from Baptist for the years ended September 30, 2015 and 2014, \$3,247 and \$2,030 for services rendered and \$133 and \$132 in interest payments for the years ended September 30, 2015 and 2014, respectively, and paid \$1,946 and \$1,928 in management fees and other support services provided by BHCC for the years ended September 30, 2015 and 2014, respectively.

12. Restricted Net Assets

Temporarily restricted net assets as of September 30, 2015 and 2014, were \$1,609 and \$1,590, respectively, the majority of which relate to children's services. Permanently restricted net assets are restricted to an endowment fund in accordance with instructions from the donors and were \$72 and \$62 as of September 30, 2015 and 2014, respectively. Earnings on the endowment funds are unrestricted.

13. Commitments and Contingencies

The Center carries general and professional liability insurance from an unrelated commercial insurance carrier with coverage up to \$1,000 per occurrence and \$3,000 in the aggregate, on a claims-made basis, and employee benefits liability insurance with coverage up to \$1,000 per occurrence and \$1,000 in the aggregate. In addition, the Center has excess coverage policies with an unrelated insurance carrier for losses up to \$5,000 per occurrence and in the aggregate.

The Center is involved in various lawsuits and claims incidental to the normal course of its operations. The Center may be liable for losses in excess of the amounts recorded at September 30, 2015; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

13. Commitments and Contingencies (continued)

The Center is self-insured for employees' medical insurance claims. The Center carries stop-loss insurance coverage with annual limits of \$300 per participant and \$8,726 in the aggregate. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

The Center has established five irrevocable standby letters of credit: three in amounts of \$550, \$180, and \$615 with the Center's three previous administrators for workers' compensation claims as the named beneficiaries; one for \$292 with one of the insurance providers for the ABH managed medical advantage plan; and one for \$975 with the Center's current administrator for workers' compensation claims as the named beneficiary. The Center, under its workers' compensation policies, is responsible to pay all individual claims up to \$250 each, as well as certain administration costs to its claims administrators. Should the Center default on any of these payments, the letter of credit guarantees the claims administrators' payment of any outstanding amounts.

Line of Credit Agreements

Baptist has two available line of credit arrangements through March 31, 2016 and March 31, 2017, in the amount of \$2,500, on which borrowings bear interest at LIBOR plus 1.50% to LIBOR plus 1.90%. The Combined Group has two available line of credit arrangements through July 2, 2016 and September 29, 2016, in the amount of \$5,000, on which borrowings bear interest ranging from LIBOR plus 1.50% to LIBOR plus 1.95%. At September 30, 2015 and 2014, amounts outstanding under these line of credit arrangements were \$9,900 and \$9,899, respectively. The Center, as a member of the Combined Group, is a guarantor under these lines of credit, but as of September 30, 2015 and 2014, is not directly obligated for any of the amounts outstanding under these line of credit arrangements. Therefore, none of these amounts outstanding are included in the accompanying consolidated financial statements.

Contingencies

Federal and State Financial Awards – The Center has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Center. In the opinion of management, such claims, if any, should not have a material adverse effect on the consolidated financial position of the Center.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

13. Commitments and Contingencies (continued)

Unemployment Compensation – The Center reports its wages to various states for unemployment compensation purposes, as a reimbursable employer. Reimbursable employers compensate prior employees only when a claim has been made with these states. In the opinion of management, no material claims were outstanding that had not been reserved for at September 30, 2015.

14. Fair Value Measurements

As defined in ASC Topic 820, *Fair Value Measurement*, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurement).

Certain of the Center's financial assets are measured at fair value on a recurring basis, including money market and fixed income securities. The three levels of the fair value hierarchy defined by ASC Topic 820 and a description of the valuation methodologies used for instruments measured at fair value are as follows:

Level 1 – Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that the Center has the ability to access.

Level 2 – Financial assets and liabilities whose values are based on pricing inputs that are either directly observable or that can be derived or supported from observable data as of the reporting date. Level 2 inputs may include quoted prices for similar assets or liabilities in non-active markets or pricing models whose inputs are observable for substantially the full term of the asset or liability.

Level 3 – Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both significant to the fair value of the financial asset or financial liability and are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value. The Center has no financial assets with Level 3 inputs.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

14. Fair Value Measurements (continued)

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The fair value of the Center's financial assets measured at fair value on a recurring basis at September 30, 2015, was as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 45,606	\$ –	\$ –	\$ 45,606
Investments limited as to use:				
U.S. corporate obligations	–	8,924	–	8,924
U.S. Treasury obligations	2,943	–	–	2,943
U.S. government agencies and sponsored entities	–	2,125	–	2,125
Other	85	–	–	85
Total investments limited as to use	<u>3,028</u>	<u>11,049</u>	<u>–</u>	<u>14,077</u>
	<u>\$ 48,634</u>	<u>\$ 11,049</u>	<u>\$ –</u>	<u>\$ 59,683</u>

The fair value of the Center's financial assets measured at fair value on a recurring basis at September 30, 2014, was as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 42,001	\$ –	\$ –	\$ 42,001
Investments limited as to use:				
U.S. corporate obligations	–	7,686	–	7,686
U.S. Treasury obligations	4,618	–	–	4,618
U.S. government agencies and sponsored entities	–	1,463	–	1,463
Other	85	–	–	85
Total investments limited as to use	<u>4,703</u>	<u>9,149</u>	<u>–</u>	<u>13,852</u>
	<u>\$ 46,704</u>	<u>\$ 9,149</u>	<u>\$ –</u>	<u>\$ 55,853</u>

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

14. Fair Value Measurements (continued)

The fair value of the financial assets of the Pool measured at fair value on a recurring basis comprised the following at September 30, 2015:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	4%	–%	–%	4%
U.S. corporate obligations	–	14	–	14
U.S. government agencies and sponsored entities	–	3	–	3
Collateralized debt obligations	–	9	–	9
Domestic equities	35	–	–	35
Foreign equities	22	–	–	22
Other	–	13	–	13
	61%	39%	–%	100%

The fair value of the financial assets of the Pool measured at fair value on a recurring basis comprised the following at September 30, 2014:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	3%	–%	–%	3%
U.S. corporate obligations	–	12	–	12
U.S. government agencies and sponsored entities	–	6	–	6
Collateralized debt obligations	–	5	–	5
Domestic equities	42	–	–	42
Foreign equities	21	–	–	21
Other	–	11	–	11
	66%	34%	–%	100%

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

14. Fair Value Measurements (continued)

Financial assets are reflected in the accompanying consolidated balance sheets as follows:

	September 30	
	2015	2014
Investments, at fair value	\$ —	\$ —
Interest in the Pool	22,794	24,190
Total investments	\$ 22,794	\$ 24,190
Investments limited as to use, at fair value	\$ 14,077	\$ 13,852
Interest in the Pool	24,074	23,801
Total investments limited as to use	\$ 38,151	\$ 37,653

The fair values of the securities included in Level 1 were determined through quoted market prices. The fair values of Level 2 financial assets consisting of U.S. government agencies and sponsored entities were determined through evaluated bid prices provided by third-party pricing services where quoted market values are not available.

The carrying values of accounts receivable, accounts payable, and accrued liabilities are reasonable estimates of their fair value due to the short-term nature of these financial instruments. The fair value of intercompany payables is not practicable to estimate due to the uncertainty regarding the timing of future repayments.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

15. Summary Information Relating to Financially Interrelated Entities

Summary financial information of the wholly owned subsidiaries, which are included in these consolidated financial statements, is shown below. Inter-entity transactions have not been eliminated from this summary data.

	As of and for the Year Ended September 30, 2015		
	CMHC		
	Hernandez House, Inc.	Lakeview Villa, Inc.	Lakeview Place, Inc.
Total assets	<u>\$ 226</u>	<u>\$ 405</u>	<u>\$ 227</u>
Total liabilities	<u>\$ 266</u>	<u>\$ 585</u>	<u>\$ 322</u>
Unrestricted, undesignated net deficit	(40)	(382)	(110)
Designated net assets	–	202	15
Total net deficit	<u>(40)</u>	<u>(180)</u>	<u>(95)</u>
Total liabilities and net deficit	<u>\$ 226</u>	<u>\$ 405</u>	<u>\$ 227</u>
Total revenue and support	\$ 41	\$ 140	\$ 78
Total expenses	(53)	(136)	(92)
Gain from weather related event	–	157	–
Change in net deficit	<u>\$ (12)</u>	<u>\$ 161</u>	<u>\$ (14)</u>

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

15. Summary Information Relating to Financially Interrelated Entities (continued)

	As of and for the Year Ended September 30, 2014		
	CMHC		
	Hernandez House, Inc.	Lakeview Villa, Inc.	Lakeview Place, Inc.
Total assets	\$ 236	\$ 463	\$ 262
Total liabilities	\$ 263	\$ 804	\$ 344
Unrestricted, undesignated net deficit	(27)	(543)	(97)
Designated net assets	–	202	15
Total net deficit	(27)	(341)	(82)
Total liabilities and net assets	\$ 236	\$ 463	\$ 262
Total revenue and support	\$ 40	\$ 95	\$ 88
Total expenses	(43)	(139)	(89)
Loss from weather related event	–	(213)	–
Change in net assets	\$ (3)	\$ (257)	\$ (1)

16. Gain (Loss) From Weather Related Event

In April 2014, the Center sustained property and equipment damage from heavy flooding affecting northwest Florida. The Center shares in the BHCC property damage insurance (with a \$100 deductible per event) and carries flood insurance through Homesite Insurance Company as a part of the National Flood Insurance Program.

Property damage costs from the weather event for the years ended September 30, 2015 and 2014, totaled \$131 and \$1,270, respectively, and the Center received \$167 and \$1,011, respectively, from insurers for the recovery of these costs. Included in the accompanying statements of activities is a net gain (loss), net of insurance proceeds received, related to the remediation from the April 2014 flooding totaling \$36 and \$(259) for the years ended September 30, 2015 and 2014, respectively.

Lakeview Center, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

17. Subsequent Events

The Center evaluated events and transactions occurring subsequent to September 30, 2015, and through December 22, 2015, the date the consolidated financial statements were available to be issued. During this period, there were no subsequent events that required recognition or disclosure in the accompanying consolidated financial statements.

Other Information

SAMH Covered Services
State Funded

Funding Sources and Revenues	Adult Substance Abuse										Children's Mental Health									
	Day/Night 6	Medical Services (No TANF) 12	Outpatient- Individual 14	Outreach 15	Residential Level I 18	Residential Level II 19	Substance Abuse Detox (No TANF) 24	Outpatient Group 35	Adult Substance Abuse Total (B2-a...+B2-h) C7	Case Management 2	Crisis Stabilization 3	Crisis Support/ Emergency 4	In-Home and On Site 8	Medical Services (No TANF) 12	Outpatient- Individual 14	Children's Mental Health Total (B3-a...+B3-f) C3				
A																				
IA. State SAMH funding:																				
(1) Contract # A010 - SAMH	\$ 364,119	\$ 239,616	\$ 109,524	\$ 79,165	\$ 229,578	\$ 1,000,275	\$ 395,271	\$ 18,218	\$ 2,435,766	\$ 256,714	\$ 49,681	\$ 184,149	\$ 178,999	\$ 264,585	\$ 96,326	\$ 1,030,455				
(2) Contract # A0050 - Forensics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(3) Contract # A0170 - FACT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(4) Contract # A0160 - BNET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total State SAMH funding	\$ 364,119	\$ 239,616	\$ 109,524	\$ 79,165	\$ 229,578	\$ 1,000,275	\$ 395,271	\$ 18,218	\$ 2,435,766	\$ 256,714	\$ 49,681	\$ 184,149	\$ 178,999	\$ 264,585	\$ 96,326	\$ 1,030,455				
IB. Other Govt. funding:																				
(1) Other State Agency Funding	(14,126)	-	-	-	-	-	-	-	(14,126)	-	-	-	19,067	-	2,884	21,951				
(2) Medicaid	944,070	162,913	157,971	59	3,987	-	353,826	6,742	1,629,568	373,382	-	45,639	209,076	116,366	149,072	891,555				
(3) Local Government	228,279	6,985	-	-	-	750	150,066	40,284	425,614	-	-	-	28,191	4,989	-	31,180				
(4) Federal Grants and Contracts	-	3,920	-	-	-	-	-	-	4,670	-	-	24,304	-	2,800	-	27,104				
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total other Govt. funding	\$ 1,158,222	\$ 173,818	\$ 157,971	\$ 59	\$ 3,987	\$ 750	\$ 503,892	\$ 47,026	\$ 2,048,725	\$ 373,382	\$ -	\$ 69,963	\$ 256,334	\$ 124,155	\$ 151,956	\$ 973,790				
IC. All other revenues:																				
(1) 1st and 2nd Party payments	200,229	189,964	28,490	152	1,700,460	(12,061)	170,120	(1,614)	2,275,740	42,353	-	(3,547)	25,012	135,689	43,399	242,906				
(2) 3rd Party payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(4) Contributions and donations	(151)	7,000	-	-	-	-	1,616	(32)	7,900	(7,500)	5	-	-	5,000	73	5,000				
(5) Other	-	410	-	-	11,728	604	1,616	(32)	14,175	-	-	-	-	-	-	78				
(6) In-kind	200,077	197,374	28,490	152	1,712,188	(11,457)	171,756	(1,646)	2,296,915	34,853	-	(3,542)	25,012	140,762	50,899	247,984				
Total all other revenues	\$ 1,722,418	\$ 610,808	\$ 295,985	\$ 79,377	\$ 1,945,733	\$ 989,568	\$ 1,070,899	\$ 63,398	\$ 6,778,406	\$ 664,949	\$ 49,681	\$ 250,570	\$ 460,345	\$ 529,502	\$ 519,044	\$ 2,474,091				

SAMH Covered Services

		State Funded												Total for State SAMH-Funded State-Funded Covered Services (C1+-+C4)				Total for All Covered Services (D+E)		Non-SAMH Covered Services		Total Funding (F+G)								
		Children's Substance Abuse												Children's Substance Abuse Total (B4-a+-+B4-j)																
		Medical Services (No TANF)			Outpatient-Individual			Outreach			Residential Level II			TASC			Outpatient-Group			Children's Substance Abuse Total (B4-a+-+B4-j)		Total for State SAMH-Funded State-Funded Covered Services (C1+-+C4)		Total for All Covered Services (D+E)		Non-SAMH Covered Services		Total Funding (F+G)		
		B4-c			B4-f			B4-g			B4-h			B4-i			B4-j			C4		D		E		F		G		H
		B4-a			B4-b			B4-c			B4-d			B4-e			B4-f			B4-g			B4-h		B4-i		B4-j		B4-k	
A																														
IA. State SAMH funding:																														
(1) Contract # A0110 - SAMH																														
(2) Contract # A0050 - Forensics																														
(3) Contract # A0170 - FACT																														
(4) Contract # A0160 - BNET																														
Total State SAMH funding																														
IB. Other Govt. funding:																														
(1) Other State Agency Funding																														
(2) Medicaid																														
(3) Local Government																														
(4) Federal Grants and Contracts																														
(5) In-kind from local govt. only																														
Total other Govt. funding																														
IC. All other revenues:																														
(1) 1st and 2nd Party payments																														
(2) 3rd Party payments (except Medicare)																														
(3) Medicare																														
(4) Contributions and donations																														
(5) Other																														
(6) In-kind																														
Total all other revenues																														
Total funding																														

SAMH Covered Services

Expense Categories	State Funded													Total for All Covered Services (H+E)	Non-SAMH Covered Services (G)	Other Support Costs (Optional) (H)	Administration (I)	Total Expenses (F+G+H+I+J)					
	Children's Substance Abuse																						
	Case Management	Day/Night	In-Home and On Site	Intervention/Individual	Medical Services (No TANF) Individual	Outpatient-Individual	Outreach	Residential Level II	TASC	Outpatient-Group	Children's Substance Abuse Total (B4+c1-B4+j)	Total for State SAMH-Funded Covered Services (C1+...+C10)	Total for Non-SAMH-Funded Covered Services (E)										
A																							
IIA. Personnel expenses:																							
(1) Salaries																							
(2) Fringe benefits																							
Total personnel expenses																							
IIIB. Other expenses:																							
(1) Building occupancy																							
(2) Professional services																							
(3) Travel																							
(4) Equipment																							
(5) Food services																							
(6) Medical and pharmacy																							
(7) Subcontracted services																							
(8) Insurance																							
(9) Interest paid																							
(10) Operating supplies and expenses																							
(11) Other-bud debt																							
(12) Donated items																							
Total other expenses																							
Total personnel and other expenses																							
IIIC. Distributed indirect costs:																							
(a) Other support costs (optional)																							
(b) Administration																							
Total distributed indirect costs																							
Total actual oper. expenses																							
IIID. Unallowable costs																							
Total allowable oper. expenses																							
IIIE. Capital expenditures																							

Lakeview Center, Inc. and Subsidiaries

Note to Schedule of Functional Revenues and Expenses
(Regulatory Basis) (Unaudited)

June 30, 2015

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period in accordance with guidelines established by the State of Florida Department of Children and Families.

Lakeview Center, Inc. and Subsidiaries

Schedule of State Earnings (Regulatory Basis) (Unaudited)
(Dollars in Thousands)

Year Ended June 30, 2015

Total expenditures	\$ 214,826
Less other state and federal funds	(193,020)
Less non-match SAMH funds	(2,200)
Less unallowable costs per FAC 65E-14	<u>(2,455)</u>
Net allowable expenditures	17,151
Maximum available earnings	12,863
Amount of state funds requiring match	<u>7,226</u>
Amount due to Department	<u><u>\$ -</u></u>

See accompanying note.

Lakeview Center, Inc. and Subsidiaries

Note to Schedule of State Earnings (Regulatory Basis) (Unaudited)

June 30, 2015

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

Supplementary Information

Lakeview Center, Inc. and Subsidiaries

DUI School

Balance Sheets

	September 30	
	2015	2014
Assets		
Current assets:		
Other accounts receivable	\$ 848	\$ 215
Property and equipment, less accumulated depreciation of \$28,911 and \$28,477 in 2015 and 2014, respectively	<u>4,317</u>	<u>4,751</u>
Total assets	<u>\$ 5,165</u>	<u>\$ 4,966</u>
Liabilities and net deficit		
Current liabilities:		
Accounts payable	\$ 778	\$ 197
Due to Lakeview Center, Inc.	159,484	204,746
Compensated absences	<u>48</u>	<u>1,171</u>
Total current liabilities	160,310	206,114
Net deficit:		
Unrestricted, designated	<u>(155,145)</u>	<u>(201,148)</u>
Total liabilities and net deficit	<u>\$ 5,165</u>	<u>\$ 4,966</u>

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

DUI School

Statements of Operations and Changes in Net Deficit
With Special Supervision Services (SSS)

	Year Ended September 30	
	2015	2014
Changes in unrestricted net assets		
Revenue:		
Net client fees	\$ 298,573	\$ 295,437
Net client fees – SSS	129,370	112,185
	427,943	407,622
Fees remitted to State of Florida	(18,654)	(16,572)
Fees remitted to State of Florida – SSS	(8,082)	(6,293)
	(26,736)	(22,865)
Total client fees	401,207	384,757
Total revenue	401,207	384,757
Expenses:		
DUI – other:		
Salaries	145,713	151,637
Fringe benefits	21,158	28,393
Building maintenance and operations	20,502	22,503
Conference and conventions	1,160	1,882
Other program costs	22,758	24,264
Testing and assessment	3,199	2,964
Printing and production	1,075	660
Promotion and publicity	317	352
Data processing	2,709	3,653
Administrative	17,008	15,607
	235,599	251,915

Lakeview Center, Inc. and Subsidiaries

DUI School

Statements of Operations and Changes in Net Deficit
With Special Supervision Services (SSS) (continued)

	Year Ended September 30	
	2015	2014
Expenses (continued):		
DUI – SSS:		
Salaries	\$ 63,136	\$ 57,580
Fringe benefits	9,167	10,781
Building maintenance and operations	14,110	13,375
Conference and conventions	799	1,119
Other program costs	15,663	14,424
Testing and assessment	2,201	1,761
Printing and production	740	392
Promotion and publicity	218	209
Data processing	1,865	2,171
Administrative	11,706	9,276
	<u>119,605</u>	<u>111,088</u>
Total expenses	<u>355,204</u>	<u>363,003</u>
Change in unrestricted net deficit	46,003	21,754
Net deficit at beginning of year	(201,148)	(222,902)
Net deficit at end of year	<u>\$ (155,145)</u>	<u>\$ (201,148)</u>

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

DUI School

Notes to Financial Statements

September 30, 2015

1. Summary of Significant Accounting Policies

The DUI School financial statements are prepared on the accrual basis of accounting. Significant accounting policies for the DUI School are the same as those described in Note 1 to the accompanying consolidated financial statements of Lakeview Center, Inc. and Subsidiaries.

2. State Assessment Fee

As required by Section 322.293, *Florida Statutes*, each DUI program collects a \$15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. These and other fees collected and distributed to the State are summarized as follows:

	Year Ended September 30	
	2015	2014
Fees collected during current year	\$ 26,736	\$ 22,865
Fees remitted during current year	26,736	22,865
Fees due to the state of Florida	\$ —	\$ —

Procedures have been established and maintained which adequately account for all fees received for the DUI program and for all receipts created and/or issued by the DUI program.

Lakeview Center, Inc. and Subsidiaries

DUI School

Notes to Financial Statements (continued)

3. Other Program Costs for DUI (Non-SSS Expenses)

Other program costs for the DUI program, not including SSS, consist of the following:

	Year Ended September 30	
	2015	2014
Copier costs	\$ 625	\$ 141
Florida association of DUI program membership dues	1,641	1,353
Office supplies	2,375	3,272
Telephone	3,448	3,988
Other	3,613	6,106
Program admin allocations	11,056	9,404
Total other program costs	<u>\$ 22,758</u>	<u>\$ 24,264</u>

4. Indirect Cost Allocations

Lakeview Center, Inc. allocates administrative costs to its programs using a step-down allocation methodology. The allocation basis varies depending upon the nature of the indirect cost pool being allocated. The following are examples of the allocation processes employed (this list is not intended to be all-inclusive): the human resources allocation is based on adjusted active staff and maintenance service costs are allocated based on the square footage maintained. The methodologies used allow for the allocation of indirect costs across all appropriate components of operations, and are in accordance with Florida Administrative Code 15A-10.014.

Lakeview Center, Inc. and Subsidiaries

Access Behavioral Health

Balance Sheets (Regulatory Basis)

	September 30	
	2015	2014
	<i>(In Thousands)</i>	
Assets		
Cash and invested assets:		
Cash and cash equivalents	\$ 45,517	\$ 50,608
Real estate	15,537	14,635
Other invested assets	26,660	25,307
Internally designated investments	34,316	33,552
Total cash and invested assets	<u>122,030</u>	<u>124,102</u>
Electronic data processing equipment and software	78	85
Health care and other amounts receivable	5,283	1,671
Accounts receivable on service industry contracts (non-health)	12,563	15,064
Accounts receivable – other (non-health)	13,034	11,196
Inventories	200	120
Total assets	<u>\$ 153,188</u>	<u>\$ 152,238</u>
Liabilities and net assets		
Liabilities:		
Claims unpaid	\$ 630	\$ 461
General expenses due or accrued	13,910	18,086
Amounts withheld or retained for the account of others	1,272	2,560
Amounts due to parent, subsidiaries, and affiliates	84	–
Deferred revenue	2,809	3,888
Accrued wages	4,416	3,471
Accrued compensated absences	2,210	1,880
Total liabilities	<u>25,331</u>	<u>30,346</u>
Net assets:		
Net assets	137,811	131,777
Less non-admitted assets	(9,954)	(9,885)
Total net assets	<u>127,857</u>	<u>121,892</u>
Total liabilities and net assets	<u>\$ 153,188</u>	<u>\$ 152,238</u>

See accompanying note.

Lakeview Center, Inc. and Subsidiaries

Access Behavioral Health

Statements of Operations (Regulatory Basis)

	Year Ended September 30	
	2015	2014
	<i>(In Thousands)</i>	
Revenue:		
Capitation revenue	\$ 23,740	\$ 15,825
Total revenue	<u>23,740</u>	<u>15,825</u>
Expenses:		
Sub-capitation expense	21,251	13,442
Taxes and insurance	30	56
Personnel	1,046	848
Printing/production and shipping	1	25
Other	977	193
Total expenses	<u>23,305</u>	<u>14,564</u>
Excess of revenue over expenses	<u>\$ 435</u>	<u>\$ 1,261</u>

See accompanying note.

Lakeview Center, Inc. and Subsidiaries

Access Behavioral Health

Note to Financial Statements (Regulatory Basis)

September 30, 2015

1. Summary of Significant Accounting Policies

The Access Behavioral Health (ABH) financial statements are prepared on a regulatory basis of accounting in accordance with guidelines established by the State of Florida Office of Insurance Regulation. Significant accounting policies for ABH are the same as those described in Note 1 to the accompanying consolidated financial statements of Lakeview Center, Inc. and Subsidiaries.

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures
Federal awards					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct from Substance Abuse and Mental Health Services Administration					
Project S.H.A.P.E.:					
Substance Abuse and Mental Health Services – Projects of Regional and National Significance	9/29/10–9/29/15	93.243	1SP016430-04	\$ 1,498,200	\$ 305,572
P.H.A.S.E. II:					
Substance Abuse and Mental Health Services – Projects of Regional and National Significance	9/30/12–9/29/17	93.243	1H79TI024458-02	2,472,117	518,651
Total CFDA No. 93.243					<u>824,223</u>
Passed through from University of South Florida (USF)					
Café PERC:					
Medical Assistance Program	3/1/14–6/30/15	93.778	USF – 5820-1161-00-Q	52,019	30,016
Passed through from The State of Florida Department of Children and Families (DCF)					
Community Based Care – Child Welfare:					
Medical Assistance Program	7/1/07–6/30/16	93.778	DCF – AJ481	354,437,226	51,413
Passed through from Big Bend Community Based Care (BB)					
Florida Assertive Community Treatment (FACT):					
Medical Assistance Program	7/1/13–6/30/15	93.778	BB – AH206		200,633
	7/1/15–6/30/16	93.778	BB – A017		66,830
Total CFDA No. 93.778					<u>348,892</u>

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from the State of Florida Department of Children and Families (DCF)					
Community Based Care – Child Welfare:					
Promoting Safe and Stable Families	7/1/07–6/30/16	93.556	DCF – AJ481		\$ 2,067,273
Grants to States for Access and Visitation Programs	7/1/07–6/30/16	93.597	DCF – AJ481		83,248
Chafee Education and Training Vouchers Program (ETV)	7/1/07–6/30/16	93.599	DCF – AJ481		339,155
Adoption Incentive Payments	7/1/07–6/30/16	93.603	DCF – AJ481		229,667
Stephanie Tubbs Jones Child Welfare Services Program	7/1/07–6/30/16	93.645	DCF – AJ481		461,101
Foster Care – Title IV-E	7/1/07–6/30/16	93.658	DCF – AJ481		6,513,977
Adoption Assistance	7/1/07–6/30/16	93.659	DCF – AJ481		5,559,735
Child Abuse and Neglect State Grants	7/1/07–6/30/16	93.669	DCF – AJ481		273,918
Chafee Foster Care Independence Program	7/1/07–6/30/16	93.674	DCF – AJ481		244,856

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/Award Amount	Federal Expenditures
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity: Temporary Assistance for Needy Families	7/1/13-6/30/16	93.558	BB - A011	\$ 18,159,272	\$ 290,449
Passed through from The State of Florida Department of Children and Families (DCF)					
Community Based Care - Child Welfare: Temporary Assistance for Needy Families	7/1/07-6/30/16	93.558	DCF - AJ481		3,722,445
Total CFDA No. 93.558					<u>4,012,894</u>
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity: Block Grants for Community Mental Health Services Forensics Pilot Program:	7/1/13-6/30/16	93.958	BB - A011		457,668
Block Grants for Community Mental Health Services	7/1/13-6/30/15	93.958	BB - A005	1,000,000	21,148
Florida Assertive Community Treatment (FACT): Block Grants for Community Mental Health Services	7/1/13-6/30/15	93.958	BB - AH206		100,182
Block Grants for Community Mental Health Services	7/1/15-6/30/16	93.958	BB - A017		33,370
Total CFDA No. 93.958					<u>612,368</u>

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/Award Amount	Federal Expenditures
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from the State of Florida Department of Children and Families (DCF)					
Community Based Care – Child Welfare: Social Services Block Grant	7/1/07–6/30/15	93.667	DCF – AJ481		\$ 1,860,647
Passed through from Agencies for Persons with Disabilities					
Agencies for Persons with Disabilities					
D/S Court Liaison – Miami:					
Social Services Block Grant	7/1/09–6/30/15	93.667	APD – KLJ81	\$ 1,532,100	186,681
Social Services Block Grant	7/1/15–6/30/16	93.667	APD – KCF12	248,908	64,724
D/S Court Liaison – Escambia: Social Services Block Grant	9/1/12–6/30/16	93.667	APD – ACR01	632,500	173,223
Total CFDA No. 93.667					<u>2,285,275</u>
Passed through from Big Bend Community Based Care (BB)					
Children's Mental Health Behavioral Services (BNET):					
Children's Health Insurance Program	7/1/13–6/30/15	93.767	BB – AH103	614,626	133,608

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/Award Amount	Federal Expenditures
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/13-6/30/14	93.959	BB - A011		\$ 1,583,899
Community Drug and Alcohol Council, Inc. (CDAC):					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/14-6/30/15	93.959	LCI02	\$ 150,000	98,456
Block Grants for Prevention and Treatment of Substance Abuse	7/1/15-6/30/16	93.959	LCI03	150,000	27,628
Total CFDA No. 93.959					<u>1,709,983</u>
Passed through the State of Florida Department of Health					
Rape Risk Reduction Education & Training:					
Injury Prevention and Control Research and State and Community Based Programs	11/1/12-1/31/16	93.136	COH6Z	188,232	27,522
Rape Crisis Victim Services:					
Preventive Health and Health Services Block Grant	10/1/12-9/30/15	93.991	COHB1	126,000	42,000
Total U.S. Department of Health and Human Services					<u>25,769,695</u>

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/Award Amount	Federal Expenditures
Federal awards (continued)					
U.S. DEPARTMENT OF EDUCATION					
Passed through the State of Florida Department of Labor and Employment Security					
Vocational Rehab and Supported Employment:					
Rehabilitation Services – Vocational Rehabilitation Grants to States	4/1/15–3/31/18	84.126	VR5096	R/A	\$ 28,025
Total U.S. Department of Education					<u>28,025</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Transitional Housing:					
Continuum of Care Program	7/1/14–6/30/15	14.267	FL0142L4H111306	\$ 286,335	214,750
Continuum of Care Program	7/1/15–6/30/16	14.267	FL0142L4H111907	278,744	69,687
Independent Living:					
Continuum of Care Program	7/1/14–6/30/15	14.267	FL0142L4H111306	273,605	205,205
Continuum of Care Program	7/1/15–6/30/16	14.267	FL0142L4H111907	271,707	67,933
Total CFDA No. 14.267					<u>557,575</u>
Total U.S. Department of Housing and Urban Development					<u>557,575</u>

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/Award Amount	Federal Expenditures
Federal awards (continued)					
U.S. DEPARTMENT OF JUSTICE					
Passed through from the Florida Council Against Sexual Violence					
Victim Services Support Services (SASP):					
Sexual Assault Services Formula Program	8/1/13-7/31/16	16.017	13SAS03	\$ 166,140	\$ 59,057
Legal Assistance for Victims (LAV):					
Legal Assistance for Victims	10/1/12-9/30/15	16.524	12LAV03	30,030	10,010
Total passed through from Florida Council Against Sexual Violence					<u>69,067</u>
Passed through from the State of Florida Office of the Attorney General					
Victims of Crime Act Program Services (VOCA):					
Crime Victim Assistance	10/1/14-9/30/15	16.575	V13159	74,229	74,229
Passed through from the Florida Coalition Against Domestic Violence					
Violence Against Women Formula Grants	7/1/14-6/30/15	16.588	15-6016-CCII	54,545	54,545
Total U.S. Department of Justice					<u>197,841</u>
Total expenditures of federal awards					<u>\$ 26,553,136</u>

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/Award Amount	State Expenditures
State financial assistance					
State of Florida Department of Children and Families (DCF)					
Community Based Care – Child Welfare:					
Out-of-Home Supports	7/1/07–6/30/16	60.074	DCF – AJ481		\$ 806,604
In-Home Supports	7/1/07–6/30/16	60.075	DCF – AJ481		581,481
Adoption Services	7/1/07–6/30/16	60.076	DCF – AJ481		5,639
Independent Living Program	7/1/07–6/30/16	60.112	DCF – AJ481		263,701
Sexually Exploited Children	7/1/07–6/30/16	60.138	DCF – AJ481		8,822
Total State of Florida Department of Children and Families					<u>1,666,247</u>
Florida Counsel Against Sexual Violence					
Rape Crisis Program:					
Florida Council Against Sexual Violence	7/1/14–6/30/15	41.010	14OAG03	\$ 13,665	13,750
Rape Crisis Trust Fund – Sexual Battery Victims' Access to Services Act	7/1/13–9/30/16	64.061	13RCP03	60,238	32,363
Rape Crisis Center	7/1/13–6/30/16	64.069	13GR03	136,381	65,930
Total Florida Council Against Sexual Violence					<u>112,043</u>
Total expenditures of state financial assistance					<u>\$ 1,778,290</u>

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

September 30, 2015

1. Presentation and Basis of Accounting

The schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis in accordance with accounting principles generally accepted in the United States. It includes all the state and federal expenditures of Lakeview Center, Inc. and Subsidiaries (the Center) except for Lakeview Villa, Inc. for which a separate OMB Circular A-133 audit was prepared.

2. Contingencies

The Center has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Center. In the opinion of management, any such claims will not have a material adverse effect of the financial position of the Center.

3. Other Centers

In addition to the contracts on the schedule of expenditures of federal awards and state financial assistance, the Center operates West Florida Community Care Center under contract with DCF. This contract, number AI101 for Substance Abuse and Mental Health services, was in the amount of \$5,824 for the fiscal year ended June 30, 2015. Activity of this program is reported in the financial statements of West Florida Community Care Center and is not included in the consolidated financial statements of the Center.

4. Subrecipients

In order to fulfill contractual requirements for child protective services, behavioral health services, and vocational services, the Center subcontracts with various community agencies. The Center is responsible for compliance for the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

Lakeview Center, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards
and State Financial Assistance (continued)

4. Subrecipients (continued)

Of the expenses presented in the accompanying schedule of expenditures of federal awards and state financial assistance, the Center provided federal and state awards under contract AJ481 to subrecipients as follows:

CFDA/ CSFA Number	Program Name	Amounts Provided to Subrecipients
Federal Awards:		
U.S. Department of Health and Human Services:		
93.556	Promoting Safe and Stable Families	\$ 1,372,589
93.558	Temporary Assistance for Needy Families	2,775,476
93.597	Grants to States for Access and Visitation Programs	37,202
93.645	Stephanie Tubbs Jones Child Welfare Services Program	134,444
93.658	Foster Care – Title IV-E	860,046
93.659	Adoption Assistance	56,251
93.667	Social Services Block Grant	121,042
93.669	Child Abuse and Neglect State Grants	98,503
93.958	Block Grant for Community Mental Health Services	156,834
	Total Federal Awards	<u>5,612,387</u>
State Financial Assistance:		
60.074	Community Based Care (CBC) In Home Supports	287,097
60.075	Community Based Care (CBC) Out of Home Supports	636,193
	Total State Awards	<u>923,290</u>
	Total Federal Awards and State Financial Assistance	<u><u>\$ 6,535,677</u></u>

Other Reports



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Report of Independent Certified Public Accountants 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*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
Lakeview Center, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States 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 Lakeview Center, Inc., and Subsidiaries (the Center), which comprise the consolidated balance sheet as of September 30, 2015, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2015.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are 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 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 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.

Ernst + Young LLP

December 22, 2015



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Report of Independent Certified Public Accountants on Compliance for Each Major Federal Program and State Financial Assistance Project and Report on Internal Control Over Compliance Required by OMB Circular A-133, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
Lakeview Center, Inc.

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

We have audited Lakeview Center, Inc. and Subsidiaries' (the Center) compliance with the types of compliance requirements described in the US Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs and state financial assistance projects for the year ended September 30, 2015. The Center's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Center's consolidated financial statements include the operations of the Lakeview Villa, Inc., which received \$627,393 in federal awards, which is not included in the Center's schedule of expenditures of federal awards and state financial assistance projects during the year ended September 30, 2015. Our audit, described below, did not include the operations of Lakeview Villa, Inc. because a separate OMB Circular A-133 audit was required by the U.S. Department of Housing and Urban Development.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs and state financial assistance projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs and state financial assistance projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with

auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Those standards, OMB Circular A-133, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state financial assistance project. However, our audit does not provide a legal determination of the Center's compliance.

Opinion on Each Major Federal Program and State Financial Assistance Project

In our opinion, the Center 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 and state financial assistance projects for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state financial assistance project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state financial assistance project and to test and report on internal control over compliance in accordance with OMB Circular A-133, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's 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 or state financial assistance project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 or state financial assistance project 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 or state financial assistance project 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Ernst + Young LLP

December 22, 2015

Lakeview Center, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2015

Section I – Summary of Auditor’s Results

Financial Statements Section

Type of auditor’s report issued (unmodified, qualified, adverse or disclaimer):			<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 and State Financial Assistance Section

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, qualified, adverse or disclaimer):			<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133, Section 215.97, <i>Florida Statutes</i> and Chapter 10.650, <i>Rules of the Auditor General</i> ?	_____ Yes	<u> X </u> No	

Lakeview Center, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs (continued)

Section I – Summary of Auditor’s Results (continued)

Identification of major programs:

Federal Programs	CFDA Number
Promoting Safe and Stable Families	93.556
Foster Care Title IV-E	93.658
Adoption Assistance	93.659

State Projects	CSFA Number
Out-of-Home Supports	60.074
In-Home Supports	60.075

Lakeview Center, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award and State Financial Assistance Findings and Questioned Costs Section (continued)

Major State Financial Assistance Projects

The *Rules of the Auditor General*, Section 10.654(1)(e), require disclosure in the management letter of the following matters if not already addressed in the auditors' reports on compliance and internal controls or schedule of findings and questioned costs: (1) violations of laws, rules, regulations, and contractual provisions that have occurred, or are likely to have occurred; (2) improper or illegal expenditures; (3) improper or inadequate accounting procedures (e.g., the omission of required disclosures from the financial statements); (4) failure to properly record financial transactions; and (5) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor.

Our audit disclosed no matters required to be disclosed by *Rules of the Auditor General*, Section 10.654(1)(e). In accordance with Rule 10.656(3)(d)(4-5) of the Auditor General, there were no audit findings for major state financial assistance projects in the current or prior year.

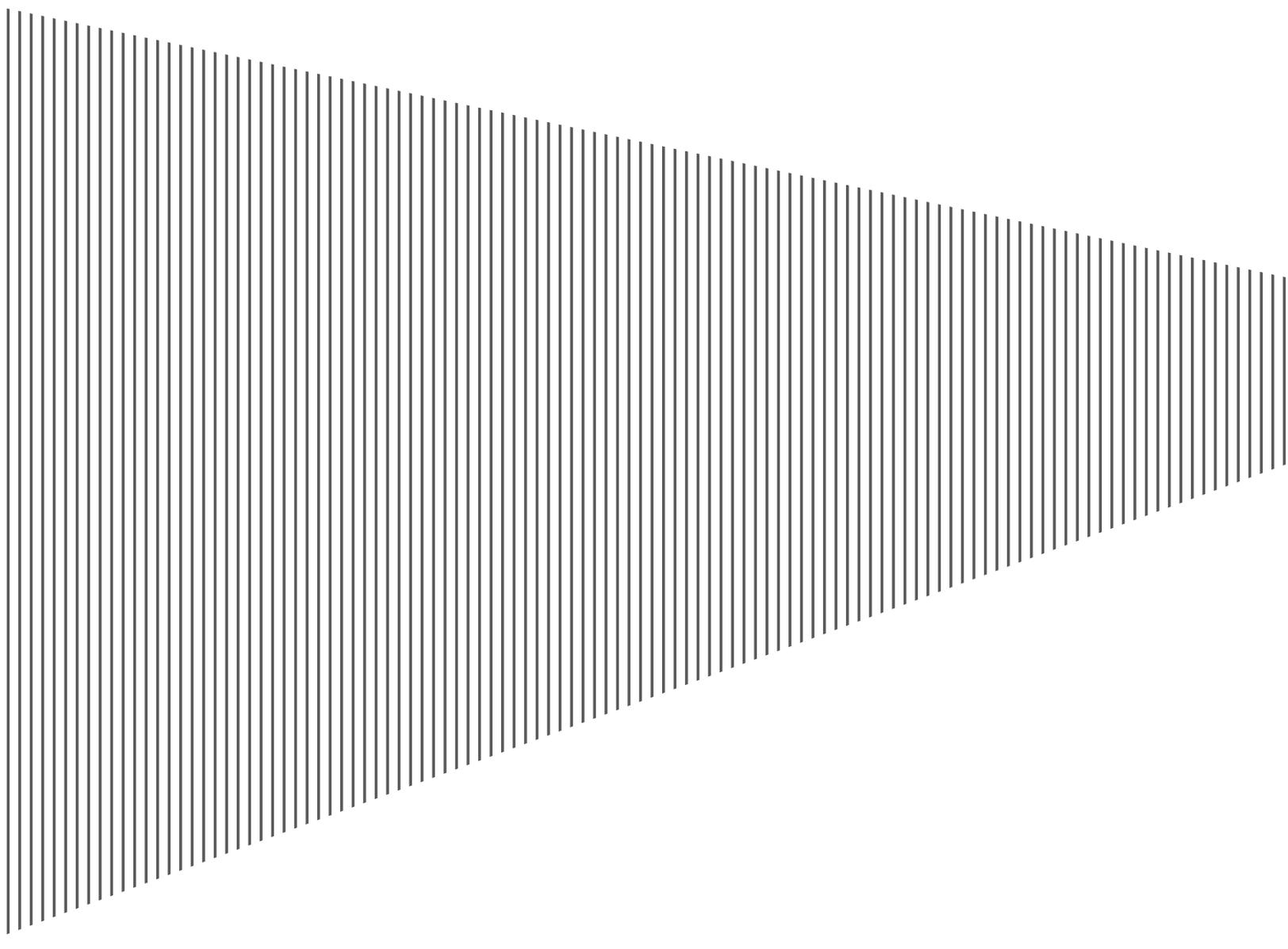
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Lakeview Center, Inc.

2015 audit results

January 11, 2016



Building a better
working world



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The Executive Committee of the Board of Directors
Baptist Health Care Corporation

January 11, 2016

Dear Members of the Executive Committee,

We are pleased to present the results of our audit of the consolidated financial statements of Lakeview Center, Inc. and subsidiaries (Lakeview or the Company). Open and candid dialogue with you, as finance committee members, is a critical step in the audit process, and in the overall corporate governance process and we appreciate this opportunity to share the insights from our audit with you.

Our audit was designed to express an opinion on the 2015 consolidated financial statements as of and for the year ended September 30, 2015. We continue to receive the full support and assistance of the Company's personnel in conducting our audit.

This report is intended solely for the information and use of the Executive Committee, the Board of Directors and management. It is not intended to be, and should not be, used by anyone other than these specified parties.

We look forward to meeting with you to discuss the contents of this report and answer any questions you may have about these or any other audit-related matters.

Very truly yours,

A handwritten signature in cursive script that reads 'Douglas L. Cooper'.

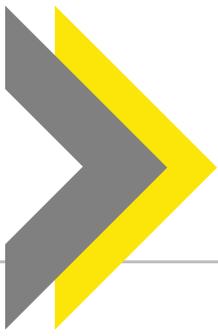
Douglas L. Cooper
Partner

cc: Gary Bemby, President and Chief Executive Officer
Xan Smith, Chief Financial Officer

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2015 EY Services

Services and deliverables

Audit and audit-related services

- ▶ Express opinions on and report on the results of our audits of:
 - The consolidated financial statements of the Company
 - Separate reports for the three Department of Housing and Urban Development entities and subsidiaries of the Company:
 - ▶ Lakeview Villa, Inc.
 - ▶ Lakeview Place, Inc.
 - ▶ Hernandez House, Inc.
- ▶ Report on internal control over financial reporting and on compliance and other matters based on the audit of the Company's consolidated financial statements, in accordance with *Government Auditing Standards*
- ▶ Report on compliance with the requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with Office of Management and Budget (OMB) Circular A-133; Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*, with respect to the Company's expenditures of federal awards and state financial assistance



Revenue recognition

Topic summary

The new revenue standard will change the way many entities measure and recognize revenue and will expand the disclosure requirements for all entities. More judgments and estimates may be required across multiple business functions than in the past. Entities should be timely executing on a well-developed plan to implement the new standard.

Other news and notes

- ▶ The SEC staff continues to make public comments encouraging a “practical approach” to implementation while emphasizing the importance of consistency in application across industries for important issues.
- ▶ Our experience indicates that many entities have underestimated the complexity of the standard and its potential impact on IT systems, business processes and internal controls.
- ▶ While the FASB has deferred the effective date by one year and proposed several amendments to the new standard, entities should continue with implementation activities. Many entities are finding that implementation requires significantly more effort than they expected.

Key implementation considerations

- ▶ Perform a comprehensive assessment to identify the effects of the new revenue standard on the entity’s businesses, processes (including IT) and financial reporting
- ▶ Consider the effects on internal control over financial reporting (ICFR), including whether there are material ICFR changes that require disclosure
- ▶ Evaluate whether the entity has sufficient resources for an effective implementation
- ▶ Benchmark the entity’s preliminary assessment against its competitors
- ▶ Disclose the anticipated transition method and effect of the standard and develop a plan for updating disclosures during the transition period
- ▶ The AICPA has formed 16 industry task forces, including a health care task force, to provide non-authoritative guidance that would help clarify how the new standard should be applied.

Status of management’s implementation

- ▶ Management continues to monitor and evaluate the expected impact of the new revenue recognition standard on its processes, controls and systems.
- ▶ EY will continue to share updated guidance specific to Lakeview’s industry and updated thought leadership material on this topic.

Relevant materials are available in Accounting Link (www.ey.com/us/accountinglink)

To the Point: FASB proposes clarifications to principal versus agent guidance in new revenue standard

To the Point: FASB decides to clarify transition and collectibility guidance in its revenue standard

To the Point: FASB votes to finalize amendments to new revenue guidance on licenses and performance obligations



EY critical insights

Cybersecurity

Topic summary

While cybersecurity has historically been a topic of discussion in board rooms, the increase in the volume and severity of attacks, coupled with the increased scrutiny by regulators, has significantly elevated its importance.

Finance, audit and executive committees are now expected to have an appropriate understanding of the business implications of cybersecurity risks on the entity to enable them to evaluate:

- ▶ The suitability of the governance structure implemented by management.
- ▶ The cybersecurity risk management program implemented by management.
- ▶ The appropriateness of the cybersecurity risk disclosures.

What to look for

Leading boards expect regular (e.g., quarterly) updates from management on information security and cyber threat intelligence that is both meaningful and actionable. The report should address the following:

- ▶ **Identification.** Which are the top three to five threats that are most relevant to the organization?
- ▶ **Protection.** Summarize the actions taken to manage these threats. Summarize what other actions management considered, but elected not to pursue.
- ▶ **Detection.** What mechanisms are being used to detect incidents? How does management evaluate and categorize incidents identified and determine which to elevate to senior leadership? What activity has been seen since the last report?
- ▶ **Response and recovery.** How did the entity respond to higher risk incidents?

Questions for the finance committee to consider

- ▶ Does management treat cybersecurity as an enterprise-wide business risk, not simply as an IT risk?
- ▶ How are the entity's most critical information assets protected and have the related cyber risks been prioritized?
- ▶ Do management and the audit committee understand the various cybersecurity government resources available to businesses?
- ▶ What standards or framework (e.g., NIST, ISO) does the organization use to structure its response to cybersecurity risks?
- ▶ How are metrics (including big data and analytics) leveraged to address cybersecurity by management and the board?
- ▶ Does the entity have incident response plans in place should a material cybersecurity breach occur? Has management practiced its incident response plan and developed a crisis management plan for cyber breaches?
- ▶ What is the role of internal audit in cybersecurity?
- ▶ Has the board considered the talent implications and re-evaluated the expertise level at the entity and board level to manage cybersecurity risk?
- ▶ Does the board understand the insurance coverage in place and its impact on potential claims?
- ▶ How are employees trained and made aware of their role in managing cybersecurity risks? Are internal threats appropriately considered?
- ▶ Does the entity have resources dedicated to monitoring cybersecurity-related regulatory changes that may affect the organization?

Comments from the team

- ▶ This continues to be a hot topic with organizations including Lakeview.

Relevant materials are available on the Center for Board Matters (www.ey.com/boardmatters)

How boards can get ahead of cybersecurity risks: Smart boards and audit committees know that the best offense for a cybersecurity attack is a strong defense. We outline three steps to prepare.

Cybereconomics and the board: Board involvement is critical in helping organizations manage and mitigate cyber risks.



2015 audit results

Significant accounting policies, estimates and areas of audit emphasis

Provided below is a summary of the Company's significant accounting policies and accounting estimates, which have been applied in accordance with US generally accepted accounting principles (GAAP) and consistent with industry practice. Our audit procedures emphasized testing areas with the highest potential for risk of misstatement (e.g., those accounts, contracts or transactions where we believed there was the greatest potential for risk of material misstatement to the consolidated financial statements, whether due to error or fraud, including disclosure items). We considered the effects of current market risk factors on the Company, and also placed emphasis on those areas requiring subjective determinations by management. Accordingly, our audit procedures included additional focus on the following areas:

Description of significant accounting policy/estimate/key issue/risk area	Our views on the quality and application of accounting policy and reasonableness of estimate and summary of procedures and findings
Critical accounting policies and practices	
We report all critical accounting policies and practices used by management in preparing the consolidated financial statements and our assessment of the disclosure of such policies.	The significant accounting policies are described in Note 1 to the consolidated financial statements.
Our judgments about the quality of the Company's accounting principles	
We discuss our judgments about the quality, not just the acceptability, of the accounting policies as applied in the Company's consolidated financial reporting, including the consistency of the accounting policies and their application and the clarity and completeness of the consolidated financial statements and related disclosures.	The accounting principles selected by management have been applied consistently from the prior year-end and, in general, provide a conservative presentation.
Sensitive accounting estimates	
<p>The preparation of the consolidated financial statements requires the use of accounting estimates. Certain estimates are particularly sensitive due to their significance to the consolidated financial statements and the possibility that future events may differ significantly from management's current judgments.</p> <p>We determine that you are informed about management's process for formulating particularly sensitive accounting estimates and about the basis for our conclusions regarding the reasonableness of those estimates.</p>	<p>We challenged all significant judgmental areas and found them to be reasonable. The largest area requiring significant accounting estimates to be made by management is the allowance for doubtful accounts. We reviewed management's calculation, noting it incorporated historical collection percentages, as well as analytical comparisons to other periods. Based on our procedures, we concluded that the allowance for doubtful accounts was reasonable at September 30, 2015.</p>



Significant 2015 industry considerations

Industry considerations play a significant role in an entity's financial condition, results of operations, cash flows and ability to continue as a going concern. We have observed an unprecedented period of change and spiraling complexity leading many entities to re-appraise their operating models. Specifically, we believe that the top trends that provide the greatest challenges/opportunities for entities in the sector based on their relative likelihood of occurrence and relative impact on future profitability are the following:

- ▶ Health care reform, provider considerations
- ▶ Self-pay patients
- ▶ International classification of diseases, 10th revision (ICD-10)
- ▶ Recovery Audit Contractor (RAC) program
- ▶ Accountable Care Organizations (ACOs) and other value-based payment models
- ▶ Incentive payments for meaningful use of electronic health records (EHRs)
- ▶ Medicaid voluntary contribution programs



Significant 2015 industry considerations

Health care reform, provider considerations

Audit committee considerations

- ▶ Provisions of the Patient Protection and Affordable Care Act (ACA), as amended by the Health Care and Education Reconciliation Act of 2010, have begun to take effect and have resulted in many changes within the industry. These changes include:
 - Increased patient volume and a changing payor mix (growing government payor portion, particularly Medicaid).
 - Mergers, acquisitions and strategic affiliations between physicians, hospitals and insurers.
 - Changes in payment methodologies, including the acceleration of the move toward value-based payment systems (e.g., pay-for-performance).
 - Annual decreases to the market basket update for inpatient and outpatient payment systems.
 - A reduction in Medicare disproportionate share (DSH) payments and decreased funding for Medicaid DSH hospital programs.
 - Fees and payments associated with participating in health insurance exchanges and relating to premium stabilization.
- ▶ In mid-2015, the Supreme Court upheld ACA subsidies in the King v Burwell case, which focused on whether individuals were entitled to receive subsidies for health plans purchased through federally-operated marketplaces.

Risks

- ▶ Revenue cycle management processes, admissions processes, patient flow processes, information technology (IT) and operational systems could be affected.
- ▶ Changes in government reimbursement (from Medicare and Medicaid programs) could negatively impact operating results.
- ▶ The provisions of the ACA will continue to strain federal budgets. Providers cannot predict how future legislative and budgetary decisions could impact funding of government programs.

Audit considerations

- ▶ We considered the effects of the provisions of the ACA on this reporting period's financial results as part of our evaluation of management's accounting and reporting.



Significant 2015 industry considerations

Self-pay patients

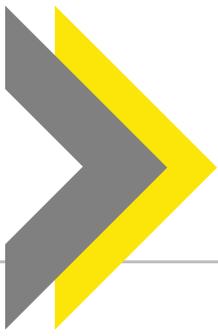
Audit committee considerations	Risks	Audit considerations
<ul style="list-style-type: none">▶ The decrease in the uninsured patient population and the increase in deductibles and co-payment amounts due from patients have resulted in a shift in payor mix. This shift has an impact on health care providers' estimates of charity care and bad debts.	<ul style="list-style-type: none">▶ Health care providers may find it difficult to predict the impact that health reform will continue to have on the number of uninsured and underinsured patients and patients with high deductible plans. As a result, estimating charity care and bad debts may be challenging.	<ul style="list-style-type: none">▶ We reviewed the Company's revenue recognition processes to determine that charity care is captured according to the Company's policy.▶ We evaluated the reasonableness of the Company's allowance for doubtful accounts and inquired as to any collectibility issues.



Significant 2015 industry considerations

Accountable Care Organizations (ACOs) and other value-based payment models

Audit committee considerations	Risks	Audit considerations
<ul style="list-style-type: none"> ▶ A range of government initiatives are in play to improve quality through payment models. They include: <ul style="list-style-type: none"> – Bundled Payment for Care Initiative. Providers are reimbursed for care episodes through single case rates and can participate in gain-sharing. – Hospital Acquired Condition Reduction Program. Payments are reduced beginning 1 October 2014 by 1% for hospitals that rank among the lowest-performing 25%. – Hospital Value-Based Purchasing Program. Payment adjustments are based on performance across two dozen measures of clinical process, patient satisfaction and outcomes. – Medicare Hospital Readmissions Reduction Program. Hospitals with more readmissions than expected are penalized by losing a percentage of their payments. – Medicare Shared Savings Program. ACOs are rewarded for lowering growth in health care costs while meeting performance standards on quality of care. – Pioneer ACOs. Experienced providers are allowed to move more rapidly from a shared savings payment model to a population-based payment model. 	<ul style="list-style-type: none"> ▶ Onerous reporting and compliance requirements may be difficult to follow. ▶ Underperforming ACOs may ultimately be required to share in losses or penalties. ▶ Difficulty in determining when shared savings and required quality metrics have been achieved may create revenue recognition issues. 	<ul style="list-style-type: none"> ▶ We evaluated the Company's revenue recognition policies for ACOs and other value-based payment models. In addition, we considered whether the Company is at risk for sharing in losses or penalties.



Significant 2015 industry considerations

Medicaid voluntary contribution programs

Audit committee considerations

- ▶ In 2014, CMS issued guidance to state Medicaid programs regarding allowable and unallowable use of provider-related donations and other public-private arrangements. CMS has indicated that it will not approve a state's Medicaid program that includes public-private partnerships to provide non-Medicaid services whereby the provider receives additional Medicaid base or supplemental payments than it would otherwise receive under the state's plan. CMS has said that it will not take exception in cases where agreements or contracts do not directly or indirectly affect Medicaid base or supplemental payments.

Risks

- ▶ CMS has showed increased interest in the operations of certain aspects of state Medicaid programs and has initiated review of certain states' compliance with federal matching requirements.
- ▶ The federal share of supplemental payments may be deferred for providers in states with Medicaid programs that are under CMS scrutiny.

Audit considerations

- ▶ We obtained an understanding of and evaluated the accounting for amounts related to the respective states' Medicaid voluntary contribution programs.



Inquiries relating to matters relevant to the audit

We made inquiries of you related to fraud and other matters that helped inform our audit strategy and the execution of our audit procedures. As part of our upcoming meeting, we will update our inquiries of you to understand any other matters of which you believe we should be aware, including, but not limited to the following:

- ▶ Your views about the risks of material misstatements due to fraud, including the risks of management override of controls
- ▶ Your knowledge of any actual, alleged or suspected fraud
- ▶ Your awareness of tips or complaints regarding the Company's financial reporting (including those received through the audit committee's own "whistleblower" program, if any) and its response to such tips and complaints
- ▶ How you exercise oversight over the Company's assessment of fraud risks and the establishment of controls to address these risks
- ▶ Your awareness of other matters relevant to the audit including, but not limited to, violations or possible violations of laws or regulations
- ▶ Your understanding of the Company's relationships and transactions with related parties that are significant to the Company
- ▶ Whether any member of the audit committee has concerns regarding relationships or transactions with related parties and, if so, the substance of those concerns
- ▶ Whether the Company has entered into any significant unusual transactions

When we identify a fraud risk, including a fraud risk that arises through or is associated with the risk of management override of controls, we perform audit procedures to address those risks. In addition to any specific responses related to the fraud risk, we also examine journal entries, review accounting estimates for management bias and evaluate the business rationale of significant unusual transactions as required by our professional standards.

Appendix



Appendix A

Required communications with those charged with governance



Summary of required communications

Provided below is a summary of required communications between the audit team and those charged with governance.

	Communicate when event occurs	Communicate on a timely basis, at least annually
Overview of the planned scope and timing of the audit		X
Auditor's responsibility under generally accepted auditing standards, including discussion of the type of auditor's report we are issuing and if there are any events or conditions that cause us to conclude that there is substantial doubt about the entity's ability to continue as a going concern		X
Our views about the qualitative aspects of the entity's significant accounting practices, including:		
▶ Accounting policies		X
▶ Sensitive accounting estimates		X
▶ Financial statement disclosures and related matters		X
▶ Significant unusual transactions	X	
Uncorrected misstatements related to accounts and disclosures considered by management to be immaterial		X
Material corrected misstatements related to accounts and disclosures		X
Significant deficiencies and material weaknesses in internal control	X	X
Our responsibility, any procedures performed and the results relating to other information in documents containing audited financial statements		X
Fraud and illegal acts	X	
Independence matters		X
Representations we are requesting from management		X
Changes to the terms of the audit with no reasonable justification for the change	X	



Summary of required communications

	Communicate when event occurs	Communicate on a timely basis, at least annually
Significant findings and issues arising during the audit relating to related parties	X	
Significant findings or issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management	X	
Significant difficulties encountered during the audit	X	
Disagreements with management	X	
Management's consultations with other accountants	X	
Findings regarding external confirmations	X	
AICPA ethics ruling regarding third-party service providers		X
Other findings or issues regarding the oversight of the financial reporting process	X	



Required communications

Area	Comments
Overview of the planned scope and timing of the audit	
<p>We provide those charged with governance with an overview of our overall audit scope, including the timing of the audit and our plans to use the work of internal auditors.</p>	<p>Our audit scope is consistent with the plan communicated in August 2015.</p>
Auditor's responsibility under generally accepted auditing standards, including discussion of the type of auditor's report we are issuing and if there are any events or conditions that cause us to conclude that there is substantial doubt about the entity's ability to continue as a going concern	
<p>The financial statements and supplementary information are the responsibility of management as prepared with the oversight of those charged with governance. Our audit was designed in accordance with auditing standards generally accepted in the United States, as established by the American Institute of Certified Public Accountants, to obtain reasonable assurance about whether the financial statements are free of material misstatement and whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.</p> <p>An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we will express no such opinion.</p> <p>An audit also includes the evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the evaluation of the overall presentation of the financial statements.</p>	<p>Our responsibilities are included in our audit engagement agreement. A copy of such agreement has previously been provided to you. We issued an unqualified opinion on the Company's consolidated financial statements and supplementary information as of and for the year ended September 30, 2015.</p> <p>Management acknowledged its responsibility for the consolidated financial statements by signing the letter of representations in Appendix B.</p>



Required communications

Area	Comments
Our views about the qualitative aspects of the entity's significant accounting practices: accounting policies	
<p>As part of our discussion about the qualitative aspects of the entity's significant accounting practices, we discuss our views about the entity's application of accounting policies including instances we believe a significant accounting policy, although acceptable under US GAAP, is not appropriate for the particular circumstances of the entity.</p> <p>Our discussion may also include the following:</p> <ul style="list-style-type: none">▶ The initial selection of new, or changes in, significant accounting principles and policies, including the application of new accounting pronouncements.▶ The effect of the timing and method of adopting a change in accounting policy on current and future earnings of the entity (or expected new accounting pronouncements).▶ The appropriateness of the accounting policies to the particular circumstances of the entity.▶ Where acceptable alternative accounting policies exist, the identification of financial statement items that are affected by the implemented significant policies as well as information on accounting policies used by similar entities.▶ The effect of a significant accounting policy in a controversial or emerging area (or those unique to an industry), particularly when there is a lack of authoritative guidance or consensus.	<p>Management has not selected or changed any significant accounting policies or changed the application of those policies in the current year.</p> <p>We are not aware of any significant accounting policies used by the Company in controversial or emerging areas or for which there is a lack of authoritative guidance. We have included a discussion of significant accounting policies within the section titled "Significant accounting policies, estimates and areas of audit emphasis" on page 6.</p>



Required communications

Area	Comments
Our views about the qualitative aspects of the entity's significant accounting practices: additional views	
<p>(1) Management's process used to develop particularly sensitive accounting estimates, our conclusions regarding the reasonableness of such estimates and the basis for those conclusions.</p> <p>Our discussion may also include the following:</p> <ul style="list-style-type: none">▶ Risks of material misstatement▶ Indicators of possible management bias▶ Disclosure of estimation uncertainty in the financial statements <p>(2) Financial statement disclosures and related matters which may include the following:</p> <ul style="list-style-type: none">▶ The issues involved and related judgments made, in formulating sensitive financial statement disclosures▶ The overall neutrality, consistency and clarity of financial statement disclosures▶ The potential effect of significant risks and exposures and uncertainties on the financial statements▶ The extent to which the financial statements are affected by unusual transactions including nonrecurring amounts recognized▶ The factors affecting asset and liability carrying value▶ The selective correction of misstatements <p>(3) Significant unusual transactions (i.e., those outside the normal course of business for the entity or those that appear unusual due to timing, size, or nature) and the policies or practices management has used to account for those transactions.</p>	<p>We have provided our views regarding accounting estimates and financial statement disclosures and related matters in the sections titled "Significant accounting policies, estimates and areas of audit emphasis" on page 6.</p> <p>We are not aware of any significant unusual transactions recorded by the Company.</p>



Required communications

Area	Comments
Uncorrected misstatements, related to accounts and disclosures, considered by management to be immaterial	
<p>We discuss with those charged with governance uncorrected misstatements, related to accounts and disclosures, and the effect that they may have on our opinion in the auditor's report. We also discuss the effect of uncorrected misstatements related to prior periods on the significant classes of transactions, account balances or disclosures, and the financial statements as a whole.</p> <p>In addition, we discuss with those charged with governance the implications of a failure to correct known and likely misstatements, if any, considering qualitative as well as quantitative considerations, including the possible implications in relation to future financial statements.</p>	<p>See uncorrected misstatements identified in connection with our audit of the Company's consolidated financial statements as of and for the year ended September 30, 2015 attached to management's letter of representation in Appendix B.</p>
Material corrected misstatements, related to accounts and disclosures	
<p>We discuss with those charged with governance material, corrected misstatements, related to accounts and disclosures, that were brought to the attention of management as a result of our audit procedures. In addition, we may discuss other corrected immaterial misstatements, such as frequently recurring immaterial misstatements that may indicate a particular bias in the preparation of the financial statements.</p>	<p>No corrected misstatements were identified in connection with our audit of the Company's consolidated financial statements as of and for the year ended September 30, 2015.</p>
Significant deficiencies and material weaknesses in internal control	
<p>We communicate all significant deficiencies and material weaknesses in internal control that were identified during the course of our audit, including those that have been remediated during the audit.</p>	<p>Refer to Report of Independent Certified Public Accountants 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.</p>



Required communications

Area	Comments
<p>Our responsibility, any procedures performed and the results relating to other information in documents containing audited financial statements</p> <p>Our auditor's report on the financial statements relates only to the financial statements and the accompanying notes. If the entity includes other information in documents containing audited financial statements, we review such other information and consider whether such information, or the manner of its presentation, is materially inconsistent with the audited financial statements. If we conclude that a material inconsistency exists, we determine whether the financial statements, our auditor's report, or both require revision. In addition, we notify you if we conclude that there is a material misstatement of fact in the other information.</p>	<p>No other documents contain the audited consolidated financial statements.</p>
<p>Fraud and illegal acts</p> <p>We communicate with those charged with governance fraud and illegal acts involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements.</p> <p>If desired by those charged with governance or we determine it is appropriate, we communicate to those charged with governance regarding fraud involving employees other than management that does not result in a material misstatement.</p> <p>We also communicate other matters of non-compliance with laws and regulations (illegal acts) that come to our attention during the audit, unless they are clearly inconsequential.</p>	<p>We are not aware of any matters that require communication.</p>
<p>Independence matters</p> <p>Although the auditor's report affirms our independence, in certain situations, we discuss with those charged with governance circumstances of relationships (e.g., financial interests, business or family relationships, or non-audit services provided or expected to be provided) that in our professional judgment may reasonably be thought to bear on independence and that we gave significant consideration to in reaching the conclusion that independence has not been impaired.</p>	<p>We are not aware of any matters that in our professional judgment would impair our independence.</p>



Required communications

Area	Comments
Representations we are requesting from management	
We discuss with those charged with governance representations we are requesting from management.	We have obtained from management a letter of representations related to the audit and a copy of the letter of representations is included in Appendix B.
Changes to the terms of the audit with no reasonable justification for the change	
We discuss with those charged with governance any changes to the terms of the audit engagement where there is no reasonable justification for the change and we are not permitted by management to continue the original audit.	None.
Significant findings and issues arising during the audit relating to related parties	
<p>We discuss with those charged with governance any significant findings and issues arising during the audit relating to the entity's related parties. Such matters may include the following:</p> <ul style="list-style-type: none"> ▶ Non-disclosure (whether intentional or not) by management of related parties or significant related party transactions ▶ The identification of significant related party transactions that have not been appropriately authorized and approved ▶ Disagreement with management regarding the accounting for, and disclosure of, significant related party transactions in accordance with US GAAP ▶ Non-compliance with applicable law or regulations prohibiting or restricting specific types of related party transactions ▶ Difficulties in identifying the party that ultimately controls the entity 	None.
Significant findings or issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management	
<p>We discuss with those charged with governance any significant matters that were discussed with, or the subject of correspondence with, management, including:</p> <ul style="list-style-type: none"> ▶ Business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatements. ▶ Discussions or correspondence in connection with our initial or recurring retention as the auditor, including, among other matters, any discussions regarding the application of accounting principles and auditing standards, the scope of the audit, financial statement disclosures and the wording of the auditor's report. We communicate those major professional issues we discussed with management, prior to our being hired as the auditors, during the entity's two most recently completed fiscal years and any subsequent interim period. 	None.



Required communications

Area	Comments
Significant difficulties encountered during the audit	
<p>We inform those charged with governance of any significant difficulties encountered in dealing with management related to the performance of the audit which may include such matters as:</p> <ul style="list-style-type: none">▶ Significant delays in management providing required information▶ An unnecessarily brief time within which to complete the audit▶ The unavailability of expected information▶ Restrictions imposed on us by management▶ Management's unwillingness to provide information about its plans for dealing with the adverse effects of the conditions or events that lead us to believe there is substantial doubt about the entity's ability to continue as a going concern	None.
Disagreements with management	
<p>We discuss with those charged with governance any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the entity's financial statements or our auditor's report. For purposes of this discussion, disagreements do not include differences of opinion based on incomplete facts or preliminary information that are later resolved.</p>	None.
Management's consultations with other accountants	
<p>When we are aware that management has consulted with other accountants about accounting or auditing matters, we discuss with those charged with governance our views about significant matters that were the subject of such consultation.</p>	None of which we are aware.
Findings regarding external confirmations	
<p>We discuss with those charged with governance any instances where management has not permitted us to send confirmation requests, or where we cannot obtain relevant and reliable audit evidence from alternative procedures.</p>	None.



Required communications

Area	Comments
<p>AICPA ethics ruling regarding third-party service providers</p> <p>AICPA Ethics Ruling No. 112 under Rule 102, <i>Integrity and Objectivity</i>, requires that we inform you whenever we use a third-party service provider in providing professional services to the entity. The Rule has broadly defined “third-party service provider” to include an individual who is not employed by our US firm. Accordingly, third-party service providers might include, but not be limited to, the following examples: non US personnel who work for EY affiliate firms (e.g., Ernst & Young United Kingdom), non US personnel working in the US on a foreign secondment and non US personnel working at EY shared service centers.</p>	<p>From time to time, and depending on the circumstances, (1) we may subcontract portions of the Audit Services to other EY firms, who may deal with the Company or its affiliates directly, although EY alone will remain responsible to you for the Audit Services, and (2) personnel (including non-certified public accountants) from an affiliate of EY or another EY firm or any of their respective affiliates, or from independent third-party service providers (including independent contractors), may participate in providing the Audit Services. In addition, third-party service providers may perform services for EY in connection with the Audit Services.</p>
<p>Other findings or issues regarding the oversight of the financial reporting process</p> <p>We communicate other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process.</p>	<p>There are no other findings or issues arising from the audit that are, in our judgment, significant and relevant to those charged with governance regarding the oversight of the financial reporting process.</p>

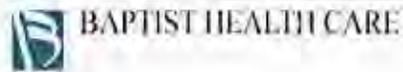
Appendix



Appendix B

Management's letters of representations

Lakeview Center



1221 West Lakeview Avenue
Pensacola, Florida 32501-1836
Phone (850) 432-1222
Fax (850) 595-1400

December 22, 2015

Ernst & Young LLP
390 N Orange Ave.
Suite 1700
Orlando, FL 32801

In connection with your audits of the consolidated financial statements of Lakeview Center, Inc. and subsidiaries (LCI) as of September 30, 2015 and 2014 and for years then ended, we recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of LCI in conformity with US generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief.

Management's responsibilities

We have fulfilled our responsibilities, as set forth in the terms of the audit engagement agreement dated May 19, 2015, for the preparation and fair presentation of the financial statements (including disclosures) in conformity with US generally accepted accounting principles (US GAAP) applied on a basis consistent with that of the preceding period.

We acknowledge our responsibility 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. We have provided you with:

- Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters
- Additional information that you have requested from us for the purpose of the audit
- Unrestricted access to persons within the LCI from whom you determined it necessary to obtain audit evidence

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

We recognize that we are responsible for LCI's compliance with the laws, regulations, grant agreements and contracts that are applicable to it. We have identified and disclosed to your representatives all laws, regulations, grant agreements, and contracts that have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

We have identified to your representatives all previous audits, attestation engagements, and other studies related to the audit objectives and whether the related recommendations have been implemented.

There has been no noncompliance or possible noncompliance with provisions of contracts or grant agreements in any jurisdiction whose effects should be considered for disclosure in the consolidated financial statements or as a basis for recording a loss contingency.

Uncorrected misstatements

We believe that the effects of any uncorrected misstatements, summarized in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated financial statements as a whole.

Internal control

There are no material transactions that have not been properly recorded in the accounting records underlying the consolidated financial statements.

We are not aware of any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting.

Minutes and contracts

The dates of meetings of shareholders, directors, committees of directors and important management committees from the beginning of the period covered by the financial statements to the date of this letter are detailed in Appendix A.

We have made available to you all minutes of the meetings of shareholders, directors and committees of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

We also have made available to you all significant contracts, including amendments, and agreements and have communicated to you all significant oral agreements. We have complied with all aspects of contractual agreements that would have a material effect on the consolidated financial statements in the event of noncompliance, including all covenants, conditions or other requirements of all outstanding debt.

Significant assumptions

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and supportable.

Risks and uncertainties

There are no risks and uncertainties related to significant estimates and current vulnerabilities due to material concentrations that have not been disclosed in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 275, *Risks and Uncertainties*.

Ownership and pledging of assets

Except for properties capitalized under capital leases, LCI has satisfactory title to all assets appearing in the balance sheets. No security agreements have been executed under the provisions of the Uniform Commercial Code, and there are no liens or encumbrances on assets, nor has any asset been pledged except as disclosed in the consolidated financial statements. All assets to which LCI has satisfactory title appear in the balance sheets.

Receivables and revenues

Receivables represent valid claims against the debtors indicated and do not include amounts for services provided subsequent to the balance sheet dates or other types of arrangements not constituting sales. All revenue recognized as of the balance sheet dates has been realized (or is realizable) and earned. Revenue has not been recognized before (1) persuasive evidence of an arrangement exists, (2) goods have been delivered or services rendered, (3) consideration to be received is fixed or determinable and (4) collectability is reasonably assured.

Adequate provision has been made for losses, costs and expenses that may be incurred subsequent to the balance sheet dates in respect of sales and services rendered prior to those dates and for uncollectible accounts, discounts, returns and allowances, etc., that may be incurred in the collection of receivables at those dates.

We have adequately disclosed a description of our major revenue-generating products and services, the types of arrangements (including multiple-element arrangements) used to deliver these products or services, and a description of the revenue recognition policies applicable to these products or services.

Recorded valuation allowances are necessary, appropriate and properly supported.

All peer review organizations, fiscal intermediary and third-party payer reports and information have been made available to you.

Inventories

Inventories, including goods that are defective, slow-moving, obsolete or unusable, are stated at amounts not in excess of their estimated net realizable values.

Financial instruments

LCI has properly classified equity securities with readily determinable fair values and all debt securities as either trading or other than trading securities and reported these investments at fair value.

The following information about financial instruments with off-balance-sheet risk and financial instruments with concentrations of credit risk has been properly disclosed in the consolidated financial statements:

1. The extent, nature and terms of financial instruments with off-balance-sheet risk.
2. The amount of credit risk of financial instruments with off-balance-sheet risk and information about the collateral supporting such financial instruments.
3. Significant concentrations of credit risk arising from all financial instruments and information about the collateral supporting such financial instruments.

Investments in subsidiaries and other entities

We have appropriately consolidated all entities for which we directly or indirectly have a controlling financial interest.

The cost method is used to account for LCI's investments in the common stock of the MHRRG and PSN Trust Fund stock because LCI does not have the ability to exercise significant influence over the investee's operating and financial policies and there is no readily determinable fair value of the investments.

Deferred charges

We believe that all material expenditures for which recognition has been deferred to future periods are recoverable.

Long-lived assets to be held and used, including amortizable intangible assets

No events or changes in circumstances have occurred that indicate the carrying amounts of long-lived assets to be held and used, including intangible assets that are subject to amortization, may not be recoverable.

Fair value measurements

We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or other third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as of the measurement date in accordance with the requirements of ASC 820. In addition, our disclosures related to fair value measurements are consistent with the objectives outlined in ASC 820.

Federal and state income taxes

LCI is in compliance with the provisions of Internal Revenue Code (IRC) Section 501(c)(3) and is exempt from federal income tax under IRC Section 501(a) as evidenced by a determination letter from the Internal Revenue Service. LCI has operated in furtherance of its exempt purposes and is not aware of any transactions or activities that would constitute private inurement or private benefit of the assets or income of LCI, or that would cause an excess benefit transaction between LCI and LCI's disqualified persons under IRC Section 4958. Furthermore, LCI has not engaged in any political activity, or excessive lobbying activity as prohibited under IRC Section 501(c)(3). LCI has disclosed any such transactions, activities or similar matters as described in this paragraph, to you. LCI is exempt from state income tax under Section 220.13(2)(h) of the Florida Statutes. Information returns have been filed on a timely basis.

LCI is in compliance with the requirements of the provisions of IRC Section 501(r)(1), as established by the Patient Protection and Affordable Care Act, in order to be treated as an entity described in IRC Section 501(c)(3).

Accounting for uncertainty in income taxes

Tax positions have been reflected in the consolidated financial statements in accordance ASC 740, *Income Taxes*. Such tax positions are based solely on their technical merits, more likely than not to be sustained upon examination by taxing authorities and reflect the largest amount of benefit, determined on a cumulative probability basis that is more likely than not to be realized upon settlement with the applicable taxing authority with full knowledge of all relevant information.

We have disclosed to you the tax years that remain subject to examination by major tax jurisdictions.

Contributions and net assets

LCI is in compliance with contractual agreements, grants and donor restrictions relating to contributions.

LCI's net assets are properly classified as to permanently restricted, temporarily restricted and/or unrestricted based on the existence or absence of donor-imposed restrictions.

Related party relationships and transactions

We have made available to you the names of LCI's related parties and relationships and transactions with related parties.

Transactions with related parties, as defined in ASC 850, *Related Party Disclosures*, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration have been properly recorded and disclosed in the consolidated financial statements, and information concerning these transactions and amounts has been made available to you.

Multiple-unit entities

LCI has no plans or intentions that would materially affect the operations of Lakeview Place, Inc., CMHC Hernandez House, Inc., and Lakeview Villa, Inc. or the carrying value or classification of its assets and liabilities at September 30, 2015. We are not aware of any information that has not been appropriately considered in preparing the financial statements of Lakeview Place, Inc., CMHC Hernandez House, Inc., and Lakeview Villa, Inc.

Side agreements and other arrangements

There have been no side agreements or other arrangements (either written or oral) that have not been disclosed to you.

Allocation of Expenses

Expenditures that are associated directly with a program or supporting service have been charged to the appropriate fund and functional classification. Other expenses have been allocated to program and supporting services classifications on a basis determined by management. The allocation of expenses reported in the notes to the financial statements is reasonable based on LCI's current operations.

Arrangements with financial institutions

Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements have been properly recorded or disclosed in the consolidated financial statements.

Events of default under debt agreements

No events of default have occurred with respect to any of LCI's debt agreements.

Contingent liabilities

There are no unasserted claims or assessments, including those our lawyers have advised us of that are probable of assertion and must be disclosed in accordance with ASC 450-20, *Contingencies – Loss Contingencies*.

There are no violations or possible violations of laws or regulations, such as those related to the Medicare and Medicaid antifraud and abuse statutes, including the Anti-Kickback Act, Limitations on Certain Physician Referrals (commonly referred to as the "Stark Law") and the False Claims Act, in any jurisdiction whose effects should be considered for disclosure in the consolidated financial statements or as a basis for recording a loss contingency other than those disclosed or accrued in the consolidated financial statements.

Billings to third-party payors comply in all material respects with applicable coding guidelines (e.g., ICD-9-CM, CPT-4) and laws and regulations (including those dealing with Medicare and Medicaid antifraud and abuse), and billings reflect only charges for goods and services that were medically necessary, properly approved by regulatory bodies (e.g., the Food and Drug Administration), if required, and properly rendered.

There have been no communications (oral or written) from regulatory agencies, governmental representatives, employees or others concerning investigations or allegations of noncompliance with laws and regulations in any jurisdiction (including those related to the Medicare and

Medicaid antifraud and abuse statutes), deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the consolidated financial statements.

There are no other liabilities or gain or loss contingencies considered material, individually or in the aggregate, that are required to be accrued or disclosed by ASC 450, *Contingencies* other than those accrued or disclosed in the consolidated financial statements, nor are there any accruals for loss contingencies included in the consolidated balance sheets or gain contingencies reflected in earnings that are not in conformity with the provisions of ASC 450.

All known asserted and unasserted claims and incidents have been reported to BHCC's risk management department. Adequate and reasonable provision has been made for losses related to asserted and unasserted malpractice, health insurance, worker's compensation and any other self-insured claims.

Oral or written guarantees

There are no oral or written guarantees including guarantees of the debt of others.

For those guarantees reported in the consolidated financial statements for which we are not required to recognize a liability under ASC 450, the guarantee is either reported at the value of the premium received or receivable (for stand-alone arms-length transactions with an unrelated party) or at fair value using our best estimate (for transactions with multiple elements with an unrelated party or as a contribution to an unrelated party). In the event that, at the inception of the guarantee, we are required to recognize a liability under ASC 450 for the related contingent loss, we have recorded a liability representing the greater of (a) the amount that satisfies the fair value objective as discussed in ASC 460-10-30, *Guarantees – Overall – Initial Measurement* or (b) the contingent liability amount required to be recognized at inception of the guarantee by ASC 450-20-25.

Purchase commitments

At September 30, 2015, and 2014 LCI had no purchase commitments for inventories in excess of normal requirements or at prices that were in excess of market at that those dates.

There were no agreements or commitments to repurchase assets previously sold. There were no material commitments outstanding at September 30, 2015, and 2014 as a result of being a party to futures or forwards contracts, short sales or hedge transactions.

Supplementary information

We are responsible for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States or accounting practices prescribed by the agency for which they are prepared, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. We believe the supplementary information, including its form and content, is fairly presented in accordance with this criteria. There have been no changes in the methods of measurement or presentation of the supplementary information from those used in the prior period. There are no significant assumptions or interpretations underlying the measurement or presentation of the information.

Fraud

We acknowledge our responsibility for the design, implementation and maintenance of programs and internal control to prevent and detect fraud.

We have no knowledge of any fraud or suspected fraud involving management or other employees who have a significant role in LCI's internal control over financial reporting. In addition, we have no knowledge of any fraud or suspected fraud involving other employees where the fraud could have a material effect on the consolidated financial statements.

We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed to you all allegations of financial improprieties, including fraud or suspected fraud, coming to our attention (regardless of the source or form and including, without limitation, allegations by "whistle-blowers") where such allegations could result in a misstatement of the consolidated financial statements or otherwise affect the financial reporting of LCI.

Independence

We are not aware of any capital lease, material cooperative arrangement or other business relationship between LCI and Ernst & Young LLP or any other member firm of the global Ernst & Young organization.

We have communicated to you all owners of ten percent or more of the Company's outstanding shares, including those commonly controlled owners whose collective ownership is ten percent or more of the Company's outstanding shares.

We are not aware of any reason that Ernst & Young LLP would not be considered to be independent for purposes of the Company's audit.

Conflicts of interest

There are no instances where any officer or employee of LCI has an interest in a company with which LCI does business that would be considered a "conflict of interest." Such an interest would be contrary to Company policy.

Subsequent events

Subsequent to September 30, 2015, no events or transactions have occurred or are pending that would have a material effect on the consolidated financial statements at that date or for the period then ended, or that are of such significance in relation to LCI's affairs to require mention in a note to the consolidated financial statements in order to make them not misleading regarding the consolidated financial position, results of operations or cash flows of LCI.

We understand that your audits were conducted in accordance with auditing standards generally accepted in the United States as established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and were, therefore, designed primarily for the purpose of expressing an opinion on the consolidated

financial statements of LCI as a whole, and that your tests of the accounting records and other auditing procedures were limited to those that you considered necessary for that purpose.

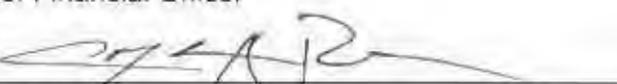
Very truly yours,



Gary Bembry
Chief Executive Officer



Xan Smith
Chief Financial Officer



Clay Romano
Senior Financial Operations Manager

Appendix A

Board of Director and Committee Meeting Minutes

LCI Board of Directors

October 22, 2013

November 2013 – No meeting held

December 10, 2013

January 2014 – No meeting held

February 25, 2014

March 25, 2014

April 21, 2014

May 27, 2014

June 24, 2014

July 22, 2014

August 26, 2014

September 23, 2014

October 28, 2014

November 2014 – No meeting held

December 9, 2014

January 27, 2015

February – No meeting held

March 24, 2015

April 28, 2015

May 28, 2015

June – No meeting held

July 28, 2015

August 25, 2015

September 22, 2015

October 27, 2015¹

December 8, 2015²

¹ Meeting held subsequent to fiscal year end. Only draft minutes available.

² Meeting held subsequent to fiscal year end. Only agenda available.

Communication schedule for uncorrected misstatements

Entity: Lapview Center, Inc.

Period Ended: 30-Sep-2015

Currency: USD

Uncorrected misstatements			Analysis of misstatements Debit/(Credit)							Income statement effect of the current period		Income statement effect of the prior period	
No.	W/P ref.	Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Equity components	Effect on the current period OCI	Debit/(Credit)	Non-taxable	Prior period Debit/(Credit)	Non-taxable	
(misstatements are recorded as journal entries with a description)			Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)				
Factual misstatements:													
	N01.3	To accrue for under accrual											
		Subcontracted Services Expense								157,429			
		Accounts Payable			(157,429)								
Projected misstatements:													
Judgmental misstatements:													
Total of uncorrected misstatements before income tax			0	0	(157,429)	0	0	0	0	157,429	0	0	
Total of uncorrected misstatements			0	0	(157,429)	0	0	0	0	157,429	0	0	
Financial statement amounts			91,540,000	77,388,000	129,781,000	770,000	(1,500,000)			11,318,000			
Effect of uncorrected misstatements on F/S amounts			0.0%	0.0%	0.6%	0.0%	0.0%			1.4%		0.0%	
Memo: Total of non-taxable items (marked 'X' above)										0		0	
Uncorrected misstatements before income tax									0.0%	157,429		0	
Less: Tax effect of misstatements at current year marginal rate										0		0	
Uncorrected misstatements in income tax										0		0	
Cumulative effect of uncorrected misstatements after tax but before turnaround									1.4%	157,429		0	
Turnaround effect of prior period uncorrected misstatements													
All factual and projected misstatements:										0		0	
Judgmental misstatements:										0		0	
Cumulative effect of uncorrected misstatements, after turnaround effect									1.4%	157,429			
Current year income before tax													
Current year income after tax												17,318,000	



Lakeview Center



BAPTIST HEALTH CARE

1221 West Lakeview Avenue
Pensacola, Florida 32501-1836
Phone (850) 432-1222
Fax (850) 595-1400

December 22, 2015

Ernst & Young LLP
390 N. Orange Ave
Suite 1700
Orlando, FL 32801

We are providing this letter in connection with your audit of the federal award programs and state financial assistance projects of Lakeview Center, Inc. and Subsidiaries (LCI) as of and for the year ended September 30, 2015, which was performed in accordance with auditing standards generally accepted in the United States, the Single Audit Act Amendments of 1996, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure and we understand that the purpose of your testing of transactions and records from LCI's federal programs and state financial assistance was to obtain reasonable assurance that LCI had complied, in all material respects, with the compliance requirements that could have a direct and material effect on each of its major programs.

In connection with your audit, we confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and state projects. We are responsible for complying with the requirements of OMB Circular A-133.
2. We have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each of LCI's federal programs and state projects.
3. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and state projects and related activities that have taken place with federal agencies, state agencies or pass-through entities related to federal programs and state projects.
4. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program and state project financial reports and claims for advances and reimbursements.

5. We have provided to you our interpretations of any applicable compliance requirements that are subject to varying interpretations.

6. We acknowledge our responsibility for and have established and maintained effective internal control over compliance that provides reasonable assurance that federal awards and state projects are managed in compliance with the laws, regulations and the provisions of contracts or grant agreements that could have a material effect on the federal programs and state projects. Internal control is functioning as intended.

7. We have complied in all material respects, with the requirements of Circular A-133 and with the laws, regulations and provisions of contracts and grant agreements related to each of the federal programs and state projects, except for those findings disclosed in the Schedule of Findings and Questioned Costs and/or otherwise disclosed to you.

8. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal programs and state projects, including the results of other audits or program reviews.

9. We are responsible for the presentation of the Schedule of Expenditures of Federal Awards ("the schedule") in accordance with Circular A-133 Section 310.b. We believe the schedule, including its form and content, is presented in accordance with Circular A-133 Section 310.b. There have been no changes in the methods of measurement or presentation of the schedule from those used in the prior period.

10. We are responsible for the significant assumptions and interpretations underlying the measurement or presentation of the schedule. We believe that the significant assumptions and interpretations used are reasonable.

11. We acknowledge that it is our responsibility for understanding and complying with the compliance requirements related to the preparation of the schedule. We have identified all of our government programs and related activities subject to OMB Circular A-133 and have included in the schedule all expenditures made during the period for all awards provided by federal and state agencies in the form of grants, federal and state cost reimbursement contracts, loans, loan guarantees and other noncash awards, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other direct assistance. The schedule is accurate and complete in all material respects, presents the information required by OMB Circular A-133, and includes all federal program and state project expenditures made during the year ended September 30, 2015.

12. We have charged costs to federal awards and state projects in accordance with applicable cost principles.

13. We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133. Except as disclosed to you, we have issued management decisions on a

timely basis after receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations or the provisions of contracts or grant agreements, and ensured that subrecipients have taken appropriate and timely corrective action on findings. We have considered the results of subrecipient audits and made any necessary adjustments to our books and records.

14. Information presented in federal program and state project financial reports and claims for advances and reimbursements are supported by the books and records from which LCI's financial statements have been prepared, and are prepared on a basis consistent with that presented in the Schedule of Expenditures of Federal Awards and State Financial Assistance. Amounts claimed or used for matching were determined in accordance with the applicable cost circulars and administrative requirements.

15. The copies of LCI's federal program and state project financial reports provided to you are true copies of the reports submitted or electronically transmitted to the federal and state agencies and pass-through entities.

16. We acknowledge our responsibility for the design, implementation and maintenance of programs and internal control to prevent and detect fraud. We have no knowledge of any fraud or suspected fraud affecting federal programs or state projects involving management or other employees who have a significant role in internal control over financial reporting and compliance. In addition, we have no knowledge of any fraud or suspected fraud involving other employees where the fraud could have a material effect on the federal programs or state projects. We have disclosed to you all allegations of financial improprieties, including fraud or suspected fraud, coming to our attention (regardless of the source or form and including, without limitation, allegations by "whistle-blowers") where such allegations could result in a misstatement of the financial statements or otherwise affect the financial reporting of the federal program or state project.

17. The summary schedule of prior audit findings and the Data Collection Form are accurate and complete in all material respects and contain the information required by Circular A-133.

18. We have provided you with all information on the status of follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.

19. We have disclosed to you any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of this letter.

20. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the year ended September 30, 2015 to the date of this letter.

21. We have disclosed to you all known noncompliance with direct and material compliance requirements occurring subsequent to the year ended September 30, 2015.

22. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the year ended September 30, 2015.

23. We have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the year ended September 30, 2015.

In connection with your audit, we also confirm, to the best of our knowledge and belief, the following representations related to any findings included in the Schedule of Findings and Questioned Costs:

24. We are responsible for taking corrective action on audit findings of the compliance audit.

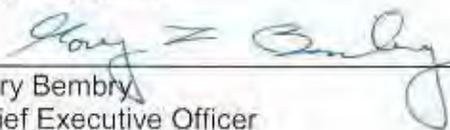
25. We have resolved any audit findings and recommendations directed to us and have a process to track their status.

26. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported.

27. We have provided views on your reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.

We understand that your audit was made in accordance with auditing standards generally accepted in the United States, the Single Audit Act Amendments of 1996, OMB Circular A-133 and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and was, therefore, designed for the purpose of obtaining reasonable assurance about whether the Schedule of Expenditures of Federal Awards and State Financial Assistance is presented fairly, in all material respects, in relation to the financial statements taken as a whole and whether LCI had, in all material respects, administered each of its major federal programs and state projects in compliance with the laws, regulations and provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the federal programs and state projects. Accordingly, we understand that your tests of the accounting and federal programs and state projects records and other auditing procedures were limited to those that you considered necessary for those purposes.

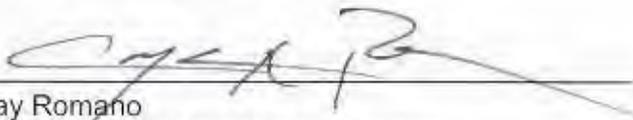
Very truly yours,



Gary Bembry
Chief Executive Officer



Xan Smith
Chief Financial Officer



Clay Romano
Senior Financial Operations Manager

Appendix



Appendix C

Financial reporting developments



FASB developments

Not-for-profit financial statement presentation project

What's new

- ▶ The FASB issued a proposal that would significantly change the financial statements of not-for-profit entities (NFPs), including business-oriented health care entities.
- ▶ The Board received over 250 comment letters on the proposal, which expressed mixed reviews.
 - Substantially all respondents who commented on the Board's overall objective expressed support for improving the current net asset classification requirements and the information presented in financial statements and notes about an NFP's liquidity, financial performance and cash flows.
 - Many respondents expressed concern that aspects of the proposal would cause unnecessary differences between the NFP financial reporting model and the model used by business entities. These respondents suggested that consistency in financial reporting between NFPs and business entities should be maintained for issues that are not unique to NFPs.
 - In addition, many respondents expressed a desire for a proposal that better takes into consideration differences among different types of NFPs.
- ▶ The Board decided to split redeliberations of its proposal into two workstreams:
 - The first would address issues that are not related to other projects on the Board's agenda and are improvements that may be finalized in the near term (i.e., net asset classification, expenses, liquidity disclosures and the direct versus indirect methods of presenting operating cash flows).
 - The second would address issues that are related to similar issues being addressed by other projects on the Board's agenda, and may require further research, extensive redeliberations and additional outreach (i.e., operating measures and classification of cash flows between operating, investing and financing).

Background

- ▶ The Board proposed to replace the existing three classes of net assets (unrestricted, temporarily restricted and permanently restricted) with two net asset classes: net assets with donor restrictions and without donor restrictions.
 - NFPs would be required to provide enhanced disclosures about the nature and amounts of donor-imposed restrictions. NFPs also would be required to disclose the purpose and amounts of board designations of net assets.
- ▶ NFPs would be required to present two measures of operating performance: operating excess (deficit) before and after transfers. NFPs would report all revenues, expenses, gains, losses and other changes in net assets as either operating or nonoperating activities. Operating activities would reflect resources that are derived from or directed at carrying out an NFP's mission and are available for use in the current reporting period.
 - Business-oriented health care NFPs could continue to present a performance indicator as a non-GAAP measure, but the guidance on the indicator would be eliminated.
- ▶ The proposal would require the direct method of reporting cash flows provided by or used in operating activities and no longer require a reconciliation of the change in net assets to net cash flows from operating activities.
 - The Board also proposed certain changes to the classification of cash flows to better align with its decisions on the measures of operations.
- ▶ The Board proposed requiring all NFPs to report operating expenses by both their functional and natural classification in a single location in the financial statements.
- ▶ NFPs would report investment returns net of external and direct internal investment expenses. NFPs would only disclose direct internal salaries and benefits netted against investment returns.
- ▶ NFPs would be required to define the time horizon they use to manage liquidity (e.g., 30, 60 or 90 days) and disclose quantitative and qualitative information that is useful in assessing liquidity.

Effective date: An effective date has not yet been determined.

How we see it

- ▶ We support the Board's decision to consider the interaction between the projects on financial statements of NFPs and related projects for business entities.

Effect on the Company

- ▶ Management should continue to monitor this proposed guidance.

Appendix



Appendix D

Report for audit committees:
information on EYs accounting
and auditing practice



Background

Audit committees are required by New York Stock Exchange (NYSE) listing standards to obtain, at least annually, a report from the independent auditors that describes any material issues raised by the most recent internal quality control review, peer review of the firm or any inquiry or investigation by governmental or professional authorities, within the preceding five years, involving one or more independent audits carried out by the firm, and any steps taken to deal with such issues. This report on the accounting and auditing practice of Ernst & Young LLP (EY or the firm) responds to this requirement. Professional standards require that we maintain the confidentiality of client information. That is, we may not disclose any confidential client information without the consent of the client.



External practice monitoring

PCAOB inspections

In accordance with the Sarbanes-Oxley Act of 2002 (the Act), the Public Company Accounting Oversight Board (PCAOB or Board) conducts an annual inspection of our firm to assess our compliance with the Act, the rules of the PCAOB and the Securities and Exchange Commission (SEC) and professional standards relating to audits of SEC issuers. The Act requires that the Board issue a written report on each inspection. The PCAOB publicly releases Part I of the annual inspection report, which describes matters that it considered to be deficiencies in the performance of the individual audits that it reviewed. Any Board observations or criticisms relating to the firm's quality control systems are discussed in the nonpublic Part II portion of the report. The Act provides, in Section 104(g)(2), that "no portions of the inspection report that deal with criticisms of or potential defects in the quality control systems of the firm under inspection shall be made public if those criticisms or defects are addressed by the firm, to the satisfaction of the Board, not later than 12 months after the date of the inspection report."

The PCAOB posted Part I of its report on the 2014 Inspection of Ernst & Young LLP on its website on 30 June 2015. Members of the PCAOB's inspection staff conducted primary procedures for the 2014 inspection from November 2013 to October 2014. The 2014 inspection included a review of our processes, policies and procedures in certain areas at the National office and reviews of audit engagements at a number of our practice offices where the PCAOB inspection team reviewed our audit documentation, made inquiries of the audit engagement teams and performed other procedures. The 2014 inspection generally covered audits of issuers' 2013 fiscal years. The PCAOB has not yet issued a report on the 2015 inspection of our firm.

The publicly available Part I sections of the PCAOB reports on the inspections of the firm through 2014 and our written responses were made available by the PCAOB on their website (www.pcaobus.org).

In Part II of its inspection reports, the PCAOB provides us with certain qualitative observations, primarily on our audit performance and certain elements of our quality controls. Maintaining effective audit quality control processes is critical to the success of our audit practice. While we believe that our present system of quality control provides reasonable assurance that our work meets applicable standards and regulatory requirements, we value the PCAOB inspection process because it helps us, along with our extensive internal practice monitoring activities, to identify areas where we can continue to improve our performance.

We have taken or are taking steps to address all of the matters described in the inspection reports and will continue to take actions necessary to improve the overall quality of our audits. Certain of these actions take time to fully implement and our subsequent monitoring of the effectiveness of the changes implemented may indicate the need for additional actions. We are committed to continually enhancing our system of quality control and actively addressing matters that come to our attention.

In May 2013 and June 2014, the PCAOB publicly released certain portions of Part II of our 2009 and 2010 inspection reports, respectively, because the Board concluded that we did not remediate the deficiencies to its satisfaction. The four areas from the 2009 inspection report publicly disclosed were (1) auditing management estimates, (2) supervision and review of audit activities,

(3) professional skepticism in evaluating accounting and auditing issues and (4) our audit response in areas with a risk of material misstatement due to fraud. The two areas from the 2010 inspection report publicly disclosed were (1) deficiencies in or affecting the engagement quality review process and (2) failure to evaluate contrary or new evidence in auditing management's estimates. While we believe we took significant actions to remediate these Part II findings, we accepted the Board's conclusions. We are continuing to move forward with our actions and plans to improve the quality of our work in these areas. Our responses to the remaining sections of Part II of our 2009 and 2010 inspection reports and our responses to the entirety of Part II of our 2011 and 2012 inspection reports and all reports for years prior to 2009 have been accepted by the PCAOB without any matters being publicly disclosed.

We submitted our response to Part II of our 2013 inspection report in August 2015 and will submit our response to Part II of our 2014 inspection report no later than June 2016.



External practice monitoring

AICPA peer review

EY participates in the AICPA peer review program that requires a triennial review of our system of quality control for our non-SEC accounting and auditing practice. The AICPA peer review program serves as a bridge between the PCAOB's inspection program and the firm's state licensing and other federal regulatory practice monitoring requirements.

The most recent peer review of EY's non-SEC accounting and auditing practice was completed by KPMG for the year ended 30 June 2013. In a peer review, firms can receive a rating of pass, pass with deficiency(ies) or fail. KPMG issued a report with a pass rating, dated 6 December 2013, in connection with our 2013 peer review. KPMG's report is available at your request.



Internal practice monitoring

EY conducts an annual internal inspection program (Assurance Quality Review or AQR) that assesses the quality of our audit work for a cross section of audit engagements. The AQR program evaluates the design and operating effectiveness of the firm's quality control policies and procedures for our accounting and auditing practice. The AQR program also aids our efforts to continually identify areas where we can improve our performance or enhance our policies and procedures.

EY also conducts pre-audit report issuance and other reviews of a sample of audit engagements to assess audit teams' understanding and application of new guidance, tools and enablers. The pre-issuance reviews allow for adjustments to be made, when necessary, before issuance of the audit reports.

Based on the results of our 2014 internal inspections and other monitoring activities, we believe that the system of quality control for our accounting and auditing practice has been designed and is operating in a manner that provides the firm with reasonable assurance that the firm is complying with professional standards. As always, we noted improvement opportunities for our accounting and auditing practice and have acted on them.



Governmental and professional inquiries and investigations

Like other national accounting firms, EY responds routinely to investigative requests from the SEC and other governmental and professional bodies. A small number of inquiries or investigations involve issues relating to the firm's compliance with auditing or other professional standards.

When we become aware of an investigation that raises issues about the firm's compliance with relevant standards, we conduct our own internal review of the matter (if we have not already done so). We typically review all relevant audit workpapers and other documents, interview the appropriate personnel, research the relevant professional standards applicable to the engagement and perform any other necessary activities. Depending on the results of the internal or regulatory investigation, we determine what, if any, actions are appropriate to take with respect to the partner(s) and other members of the engagement team, the business unit in which they work or the firm's audit practice generally. For example, with respect to partners and other professionals, we consider whether it is appropriate to require additional training, coaching or monitoring of their work; preclude them from participating in audits of public companies; adjust their annual compensation; assign them to non-audit practices; or separate them from the firm. We also make determinations about whether we need to change our audit methodology, revise or develop new implementation guidance, add or modify training programs or take other actions at an office-, region- or firm-wide level.

The following are matters where an allegation has been made or some type of sanction was entered against EY by a governmental or professional body:

Medicis matter

In February 2012, the PCAOB announced a settled disciplinary order against EY relating to the 2005 through 2007 audits of Medicis Pharmaceutical Corporation. EY neither admitted nor denied the PCAOB's allegations, none of which involved wrongful intent or reckless misconduct by EY or anyone at EY. The PCAOB's order states that, during the relevant time period, EY violated PCAOB rules and auditing standards in connection with Medicis's accounting for product returns. Specifically, the order states that EY failed to evaluate properly Medicis's practice of reserving for most of its estimated product returns at the replacement cost of the product rather than the gross sales price. EY's settlement included a censure and a payment to the PCAOB of \$2 million. In addition to the action against EY, four of its current or former partners settled charges with the PCAOB; the individuals were not alleged to have acted with wrongful intent or recklessness.

EY received inquiries from various state accountancy boards regarding this matter. In July 2015, EY settled an administrative proceeding brought by the California Board of Accountancy.

Lehman Brothers Holdings, Inc. bankruptcy

In September 2008, Lehman Brothers Holdings, Inc. (Lehman) filed for bankruptcy protection. Lehman's bankruptcy occurred during a global financial crisis triggered by dramatic increases in mortgage defaults, associated losses in mortgage and real estate portfolios and a severe tightening of liquidity. EY was named as a defendant in a number of lawsuits relating to Lehman's failure, which principally raised claims

related to Repo 105. EY has resolved most of these matters, including a securities class action filed by purchasers of Lehman's debt and equity securities, which was settled in November 2013. EY was also named in a civil complaint filed by the Attorney General of the State of New York which was resolved in April 2015. A small number of lawsuits remain pending and EY intends to vigorously defend these remaining matters.



Governmental and professional inquiries and investigations

SEC enforcement proceeding against China firms

In February 2015, the SEC issued an order accepting Offers of Settlement by the network member firms of KPMG, PwC, DT, BDO and EY (Ernst & Young Hua Ming or EYHM) located in China (the China firms). The SEC had commenced an administrative action against the China firms in 2012 alleging their “willful refusal” to produce audit workpapers and other materials in response to requests made under Section 106 of the Sarbanes-Oxley Act by the SEC’s Enforcement Division regarding several of the China firms’ audits. The proceedings were brought pursuant to Rule 102(e) of the SEC’s Rules of Practice. Representatives of the China firms had previously been told by their regulators – the China Securities Regulatory Commission (CSRC) and the Ministry of Finance – that the firms must comply with China’s state secrets laws, the Archives Law and CPA and other laws that prohibit production of the requested papers directly to foreign regulators without prior approval of the Chinese government. At the time, the Chinese government had not given such approval. The Chinese regulators subsequently established procedures that have enabled the SEC Enforcement Division to obtain workpapers and other documents it is seeking from the China firms via the CSRC.

The key provisions of the Order were as follows: (1) the China firms were censured for their non-production of documents, (2) each of the China firms paid \$500,000 to the US SEC and (3) a series of

procedures were established for the US SEC to request documents from the China firms, along with remedial measures that the SEC could impose if it does not receive the documents it requests. Assuming the firms comply with the provisions of the Order, the Order does not affect the China firms’ ability to continue serving their respective clients.

Washington Council matter

In July 2014, the SEC announced a settled cease and desist order related to certain legislative services provided by our Washington Council Ernst & Young tax legislative advisory services group to two SEC registrant audit clients in 2008 and in earlier years. The SEC’s order cites instances in which EY engaged in what the SEC found to be impermissible legislative advocacy on behalf of companies EY audited. The challenged instances took place in 2008 and earlier. There were no allegations of errors in the financial statements of the audit clients to whom these services were provided. EY neither admitted nor denied the SEC’s allegations. EY’s settlement included a censure and a payment to the SEC of approximately \$4 million. In June 2012, EY issued new guidance regarding legislative advisory services, which provides that EY no longer will perform services constituting lobbying for SEC registrants that we serve as auditors. The SEC’s order acknowledged the revised policy and guidance and EY’s cooperation with the SEC’s investigation.

EY received inquiries from various state accountancy boards regarding this matter. In July 2015, EY settled an administrative proceeding brought by the California Board of Accountancy.

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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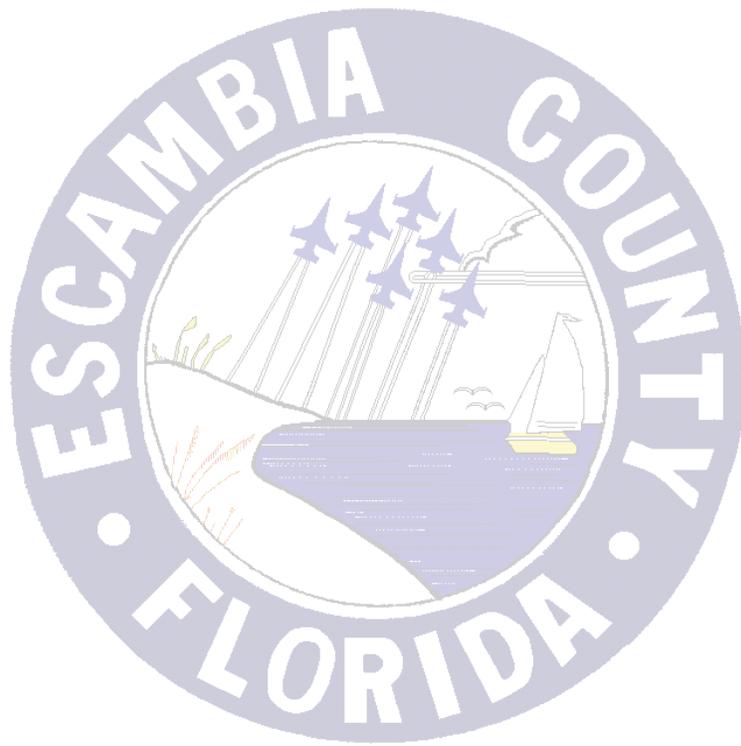
Ernst & Young LLP is a client-serving member firm of Ernst & Young Global Limited operating in the US.

About EY's Assurance Services

Our assurance services help our clients meet their reporting requirements by providing an objective and independent examination of the financial statements that are provided to investors and other stakeholders. Throughout the audit process, our teams provide timely and constructive challenge to management on accounting and reporting matters and a robust and clear perspective to audit committees charged with oversight.

The quality of our audit starts with our 60,000 assurance professionals, who have the breadth of experience and ongoing professional development that comes from auditing many of the world's leading companies.

For every client, we assemble the right multidisciplinary team with the sector knowledge and subject-matter expertise to address your specific issues. All teams use our Global Audit Methodology and latest audit tools to deliver consistent audits worldwide.





**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Legal Services of North Florida, Inc.

Agency Address: 1741 N. Palafox St.
Pensacola, Florida 32501

Program Name: Legal Assistance to the Poor

Program Contact: Leslie N. Powell

Contact Email: Leslie@LSNF.org

Contact Phone: 850-432-8222, Ext. 1003

25-Word Description of Program:

LSNF's multi-layered approach, including direct representation, consultations, and education, ensures access to our legal systems to improve residents' stability in housing, family relationships, and finances.

Amount Requested: 62,344.00

Amount Received Last Year, if applicable: 0.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

LSNF did not receive Outside Agency funds last year, nor did LSNF receive Article V legal aid funds (§29.008(2) Fla. Stat.), Escambia County budget line 58201. To clarify, LSNF began serving Escambia County in 2004. At that time, Northwest Florida Legal Services (NWFLS) was receiving the Article V funds and has continued to do so. As we are two completely separate entities, we have no information about how those funds were used last year. LSNF has requested to participate in a process for the Article V funds in the 2016-17 fiscal year. Should we be funded through that process, we may no longer need funds through the outside agency process.

Briefly discuss how the funding you are currently requesting will be used.

Please see attachment 1 for complete narrative.

Escambia County funds will allow LSNF to provide legal assistance to 96 poverty-level residents who would not otherwise be able to afford an attorney. This assistance will include extended representation, limited services, advice and counsel, and community education and outreach.

Substandard housing, a wage garnishment, improper debt collection, a payday or title loan, or a missed child support payment can derail a family's finances, setting them on a spiral to homelessness, loss of employment, and loss of educational opportunities for their children. By providing legal assistance in these and similar situations, we can help right the ship to allow families to move forward with their goals.

Legal assistance also reduces the burden on other governmental and social service agencies.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

LSNF already receives funds through diverse resources such as the Legal Services Corporation, the Florida Bar Foundation, the United Way of Escambia County, the Attorney General's Office (both in the areas of domestic violence and foreclosure defense), the IRS, and the Escambia CRA and Neighborhood Enterprise division, to name a few. We also raise funds privately. Yet, it is currently estimated that we only meet 12-20% of the need. We will continue these efforts whether the County funds our full request or some lesser amount. However, a reduced amount will result in fewer Escambia residents being able to access legal assistance.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

Funding can be used as a match for our Low-income Tax Clinic funds, received by the IRS in the amount of \$18,450 as our tax clinic grant requires a dollar for dollar match (1:1 ratio). In addition, Escambia County can be used as a match for our Victims of Crime Act (VOCA) grant in the amount of \$7,923 since this grant requires a 20% match (.20:1 ratio).

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

Improving the housing stability of families in Escambia County
Improving the financial stability of families in Escambia County
Improving the stability and safety of the family unit for those living in Escambia County

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Number of families receiving assistance in a housing matter to alleviate substandard housing or prevent homelessness: 36

Number of families receiving assistance in a consumer/financial matter to decrease debt, increase income, and improve financial stability: 25

Number of families receiving assistance in a family law matter to improve family safety and stability: 35

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

In 2015, LSNF handled 1001 cases on behalf of Escambia County residents.

Housing: 259 cases total (59, extended services; 46, limited services; 134, advice and counsel).

Consumer: 204 cases total (31, extended services; 29, limited services; 117 advice and counsel).

Family: 355 cases total (95, extended services; 27, limited services; 171 advice and counsel).

Funds requested are expected to sustain this level of service.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	50,592.00	47,572.00	38,987.00
Programmatic Income	0.00	0.00	0.00
County Funding	8,522.00	96,353.00	117,344.00
City Funding	0.00	0.00	0.00
State Funding	56,727.00	96,072.00	96,072.00
Federal Funding	403,906.00	330,051.00	330,051.00
Memberships	0.00	0.00	0.00
Investment Income	4,127.00	4,175.00	4,175.00
Other Income	163,815.00	125,613.00	79,596.00
Total Income	687,689.00	699,836.00	666,225.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	8.00	9.00	9.00
Salaries and Wages	460,137.00	455,302.00	437,166.00
Employee Benefits	118,517.00	140,147.00	124,672.00
Professional Services	10,853.00	6,898.00	6,898.00
Contractual Services	51,904.00	48,769.00	48,769.00
Travel Expenses	4,558.00	5,127.00	5,127.00
Rentals and Leases	4,187.00	4,406.00	4,406.00
Communication	7,827.00	7,477.00	7,477.00
Postage and Freight	2,237.00	2,597.00	2,597.00
Repair and Maintenance	17,283.00	17,456.00	17,456.00
Printing and Binding	714.00	782.00	782.00
Marketing and Promotion	533.00	488.00	488.00
Fuel	0.00	0.00	0.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	3,919.00	3,669.00	3,669.00
Other Expenses	6,473.00	6,718.00	6,718.00
Capitalizable Assets	0.00	0.00	0.00
Total Expenses	689,142.00	699,836.00	666,225.00
Net Income	(1,453.00)	0.00	0.00

Please explain any capitalizable asset contained in your request.



www.lsnf.org

Legal Services

of NORTH FLORIDA

HOPE. JUSTICE. FOR ALL.



Attachment 1

Briefly discuss how the funding you are currently requesting will be used.

Escambia County funds will allow LSNF to provide legal assistance to 96 poverty-level residents who otherwise would not be able to afford an attorney. This assistance will include extended representation, limited services, advice and counsel, and community education and outreach.

Substandard housing, a wage garnishment, improper debt collection, a payday or title loan, or a missed child support payment can derail a family's finances, setting them on a spiral to homelessness, loss of employment, and loss of educational opportunities for their children. By providing legal assistance in these and similar situations, we can help right the ship to allow families to move forward with their goals.

Legal assistance also reduces the burden on other governmental and social service agencies. The provision of civil legal representation often prevents disputes from escalating into criminal matters, thereby saving the community in terms of law enforcement, judicial resources and possible medical expenses. Civil legal representation also reduces the need for and reliance on other social services. For example, when abused women break the bonds of a violent marriage they have less need for future temporary shelter, assistance from law enforcement or need for medical care, and have a greater ability to maintain steady employment. Likewise, children who remain in school because of legal representation are less likely to turn to lives of juvenile crime. The safer, more productive its citizens are, the better a community thrives. When community members have the opportunity to solve their differences with the help of the courts, the potential for personal injury and property damage or loss of homes is diminished. When victims of domestic violence can find a permanent avenue to safety for themselves and their children, they live a safer and more productive life, and the children have fewer problems in the educational system. When there is a place to go to receive legal counsel and help, people are less likely to take the law into their own hands, and the overall community is safer. LSNF's representation of indigent clients reduces stress on an already overburdened court system. Judges and court personnel find it easier and less time consuming to assist clients who are represented than those who are attempting to represent themselves.

LSNF will work with its community partners in a collective effort to ensure that those most in need of legal assistance can access it. With this help, families will be able to get past legal issues that stand in the way of their success - allowing them to attain

HOME OFFICE

□ 2119 DELTA BOULEVARD
TALLAHASSEE, FL 32303-4220
850-385-9007 • FAX 850-385-7603
ADMINISTRATIVE FAX 850-205-6540
DEVELOPMENT FAX 850-385-5684

BRANCH OFFICES

□ 121 NORTH JACKSON STREET
QUINCY, FL 32351-2316
850-875-9881 • FAX 850-875-2008

□ 211 EAST 11TH STREET
PANAMA CITY, FL 32401-2938
850-769-3581 • FAX 850-785-2041

□ 133 STAFF DRIVE, SUITE B
FT. WALTON BEACH, FL 32548-5050
850-862-3279 • FAX 850-862-6327

□ 1741 NORTH PALAFOX STREET
PENSACOLA, FL 32501-2138
850-432-8222 • FAX 850-432-2329

and maintain stability that will allow them to attend and complete school, get hired and keep their jobs, and prevent and end unhealthy and abusive family relationships.

LSNF hopes to continue its existing contracts with Escambia County to engage in title-clearing work with the Community Redevelopment Agency and Neighborhood Enterprise Division. These opportunities began in January 2016 and November 2015, respectively. These cases will not be supplemented or otherwise funded with Outside Agency funds awarded through this process.

Budget Justification

LSNF sustained a loss of \$1,453 in our most recently completed year and this was primarily due to an emergency electrical repair. During the year, we paid James E Simmons Electrical \$5,975 for replacement of our panel box due to underground water intrusion. Over its 40 years of existence, LSNF has built reserves to pay for emergencies such as this at all of our offices, including the Escambia County office.



LEGAL SERVICES OF NORTH FLORIDA, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

LEGAL SERVICES OF NORTH FLORIDA, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

The Board of Directors of
Legal Services of North Florida, Inc.
Tallahassee, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Legal Services of North Florida, Inc. (the Organization), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2015 and 2014, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of activities on pages 21-23 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 16, 2016 on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Legal Services of North Florida, Inc. as of and for the year ended December 31, 2015, and have issued our report thereon dated March 16, 2016, which contained an unmodified opinion on those financial statements. 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 is presented for purposes of additional analysis as required by the Uniform Guidance 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Certified Public Accountants
March 16, 2016

LEGAL SERVICES OF NORTH FLORIDA, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Assets		
Current Assets		
Cash	\$ 1,278,112	\$ 625,179
Investments	1,379,018	1,382,404
Clients' trust deposits	16,927	6,825
Grants and contracts receivable	280,774	306,254
Pledges receivable, net of allowance	9,515	26,100
Prepaid expenses	<u>135,903</u>	<u>132,966</u>
Total Current Assets	3,100,249	2,479,728
Beneficial interest in funds held in trust by others	1,064,577	1,123,590
457(b) plan assets	1,025,664	1,076,198
Long-term pledge receivable, net of allowance	10,022	22,560
Property and equipment, net of accumulated depreciation	1,679,495	1,735,841
Property held for resale	<u>-</u>	<u>195,078</u>
Total Assets	<u>\$ 6,880,007</u>	<u>\$ 6,632,995</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 123,192	\$ 24,017
Accrued expenses	63,669	34,799
Current portion of long-term debt	49,685	48,818
Deferred revenue	508,855	18,255
Clients' trust deposits	<u>16,927</u>	<u>6,825</u>
Total Current Liabilities	762,328	132,714
Long-term debt, less current portion	317,287	366,301
457(b) plan assets	<u>1,025,664</u>	<u>1,076,198</u>
Total Liabilities	<u>2,105,279</u>	<u>1,575,213</u>
Unrestricted net assets		
Undesignated	2,126,393	2,116,076
Board designated for endowment	1,023,076	1,079,396
Board designated for emergency reserve	250,000	250,000
Invested in property and equipment	<u>1,312,523</u>	<u>1,515,800</u>
Total unrestricted net assets	4,711,992	4,961,272
Temporarily restricted net assets	62,736	96,510
Permanently restricted net assets	<u>-</u>	<u>-</u>
Total Net Assets	<u>4,774,728</u>	<u>5,057,782</u>
Total Liabilities and Net Assets	<u>\$ 6,880,007</u>	<u>\$ 6,632,995</u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

LEGAL SERVICES OF NORTH FLORIDA, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Changes in Unrestricted Net Assets:		
Revenues		
Federal grants	\$ 2,241,971	2,158,245
State and local grants	540,365	730,785
Florida Bar foundation	139,885	275,383
Donated legal services	1,080,592	1,051,600
Contributions	53,708	222,541
United Way	72,562	63,861
Partners in service	167,006	163,875
County fees	318,617	322,177
Rental income	33,900	33,600
Investment returns	(3,176)	(4,994)
Community Foundation investment return	(67,795)	-
Gain on sale of building	843	-
Other income	39,339	18,880
	<u>4,617,817</u>	<u>5,035,953</u>
Special events	79,801	50,512
Less: Direct costs	<u>(20,632)</u>	<u>(14,704)</u>
Total special events, net of direct costs	59,169	35,808
Net assets released from restrictions	<u>33,781</u>	<u>1,202,500</u>
Total Revenues	<u>4,710,767</u>	<u>6,274,261</u>
Expenses		
Program services	<u>4,243,302</u>	<u>4,264,583</u>
Support Services		
Management and general	545,228	476,847
Fundraising	<u>171,517</u>	<u>134,879</u>
Total support services	<u>716,745</u>	<u>611,726</u>
Total expenses	<u>4,960,047</u>	<u>4,876,309</u>
Increase (decrease) in unrestricted net assets	<u>(249,280)</u>	<u>1,397,952</u>
Changes in Temporarily Restricted Net Assets:		
Contributions	2,700	32,000
Community Foundation investment return	(2,693)	-
Net assets released from restrictions	<u>(33,781)</u>	<u>(1,202,500)</u>
Increase (decrease) in temporarily restricted net assets	<u>(33,774)</u>	<u>(1,170,500)</u>
Increase (decrease) in net assets	(283,054)	227,452
Net assets, beginning of year	<u>5,057,782</u>	<u>4,830,330</u>
Net assets, end of year	<u>\$ 4,774,728</u>	<u>\$ 5,057,782</u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Support Services</u>			<u>Total Support Services</u>	<u>Total Expenses</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fund- raising</u>		
Personnel expenses:					
Salaries and wages	\$ 1,923,734	\$ 324,485	\$ 69,533	\$ 394,018	\$ 2,317,752
Payroll taxes	144,434	24,362	5,221	29,583	174,017
Employee benefits	425,737	71,811	15,388	87,199	512,936
Total personnel expenses	2,493,905	420,658	90,142	510,800	3,004,705
Operating expenses:					
Donated legal services expense	1,080,592	-	-	-	1,080,592
Occupancy expense	171,902	28,996	6,213	35,209	207,111
Office supplies and expenses	28,014	4,725	1,013	5,738	33,752
Telephone	39,337	6,635	1,422	8,057	47,394
Travel, conferences, and meetings	35,949	6,064	1,299	7,363	43,312
Professional fees	22,604	19,500	-	19,500	42,104
Repairs and maintenance	47,652	8,038	1,722	9,760	57,412
Library expense	23,286	-	-	-	23,286
Insurance	62,081	10,471	2,244	12,715	74,796
Advertising	-	-	7,568	7,568	7,568
Indirect fundraising costs	-	-	9,826	9,826	9,826
Communications/public relations	-	-	32,167	32,167	32,167
Printing and postage	27,718	4,675	1,002	5,677	33,395
Dues and subscriptions	14,619	2,466	528	2,994	17,613
Minor equipment and rental costs	56,012	9,448	2,024	11,472	67,484
Contract services	54,189	9,140	1,959	11,099	65,288
Bad Debt	-	-	9,300	9,300	9,300
Miscellaneous	13,733	2,316	496	2,812	16,545
Total expenses before interest and depreciation	4,171,593	533,132	168,925	702,057	4,873,650
Depreciation	60,085	10,135	2,172	12,307	72,392
Interest	11,624	1,961	420	2,381	14,005
Total expenses	\$ 4,243,302	\$ 545,228	\$ 171,517	\$ 716,745	\$ 4,960,047

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

LEGAL SERVICES OF NORTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Support Services</u>			Total Support Services	Total Expenses
	Program Services	Management and General	Fund- raising		
Personnel expenses:					
Salaries and wages	\$ 1,998,596	\$ 292,400	\$ 69,170	\$ 361,570	\$ 2,360,166
Payroll taxes	150,730	21,280	5,320	26,600	177,330
Employee benefits	481,243	67,940	16,985	84,925	566,168
Total personnel expenses	2,630,569	381,620	91,475	473,095	3,103,664
Operating expenses:					
Donated legal services expense	1,051,600	-	-	-	1,051,600
Occupancy expense	119,413	16,858	4,215	21,073	140,486
Office supplies and expenses	24,473	3,455	864	4,319	28,792
Telephone	40,878	5,771	1,443	7,214	48,092
Travel, conferences, and meetings	41,366	5,840	1,460	7,300	48,666
Professional fees	20,717	19,501	-	19,501	40,218
Repairs and maintenance	48,711	6,877	1,719	8,596	57,307
Library expense	25,300	-	-	-	25,300
Insurance	64,898	9,162	2,290	11,452	76,350
Advertising	-	-	7,715	7,715	7,715
Communications	-	-	16,756	16,756	16,756
Printing and postage	21,837	3,083	771	3,854	25,691
Dues and subscriptions	14,210	2,006	502	2,508	16,718
Minor equipment and rental costs	36,502	5,153	1,288	6,441	42,943
Contract services	29,992	4,234	1,059	5,293	35,285
Miscellaneous	14,742	2,081	520	2,601	17,343
Total expenses before interest and depreciation	4,185,208	465,641	132,077	597,718	4,782,926
Depreciation	66,061	9,326	2,332	11,658	77,719
Interest	13,314	1,880	470	2,350	15,664
Total expenses	\$ 4,264,583	\$ 476,847	\$ 134,879	\$ 611,726	\$ 4,876,309

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

LEGAL SERVICES OF NORTH FLORIDA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	2015	2014
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ (283,054)	\$ 227,452
<i>Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:</i>		
Depreciation expense	72,392	77,719
Unrealized (gain) loss on investments	25,916	25,087
Unrealized (gain) loss on community foundation investments	53,432	-
Gain on sale of property	(843)	-
(Increase) decrease in grants and accounts receivable	25,480	(78,126)
(Increase) decrease in pledge receivable	29,123	(22,700)
(Increase) decrease in bequest receivable	-	1,200,000
(Increase) decrease in prepaid expenses	(2,937)	(41,237)
Increase (decrease) in accounts payable and accrued expenses	128,045	(90,225)
Increase (decrease) in deferred revenue	490,600	(10,140)
	821,208	1,060,378
Net cash provided (used) by operating activities	538,154	1,287,830
Cash flows from investing activities:		
Property and equipment acquisitions	(16,045)	(28,403)
Proceeds from sale of property	195,920	-
Interest reinvested in investments	(22,530)	(19,244)
Purchase of community foundation investments	-	(413,634)
Sales of community foundation investments	5,581	-
Sales of investments	-	1,400,000
Purchases of investments	-	(2,400,439)
	162,926	(1,461,720)
Net cash provided (used) by investing activities	162,926	(1,461,720)
Cash flows from financing activities:		
Principal payments on long-term debt	(48,147)	(46,487)
	(48,147)	(46,487)
Net cash provided (used) by financing activities	(48,147)	(46,487)
Net increase (decrease) in cash	652,933	(220,377)
Cash, beginning of year	625,179	845,556
Cash, end of year	\$ 1,278,112	\$ 625,179
<u>Supplemental Disclosures</u>		
Cash paid for interest	\$ 14,005	\$ 15,664
<i>Noncash Investing Activities:</i>		
Disposal of fully depreciated property and equipment	\$ -	\$ 118,460

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

NOTE A - DESCRIPTION OF ORGANIZATION

Legal Services of North Florida, Inc. (the Organization) is a tax-exempt, non-profit corporation organized in 1976 for the purpose of providing legal assistance in non-criminal proceedings or matters to low-income or other eligible persons in Tallahassee and surrounding areas.

The Organization is funded primarily by grants from Legal Services Corporation (LSC), a non-profit corporation established and funded by Congress to administer a nationwide legal assistance program. The Organization also receives funding from various federal, state, and local sources.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

The Organization had no permanently restricted net assets as of December 31, 2015 and 2014.

The Organization receives substantially all of its revenue from contracts and grants. These contracts and grants are excluded from the definition of contributions in the accounting standards because they carry attributes of exchange transactions, and are therefore recorded as unrestricted net assets in the financial statements.

Grants and Contracts Receivable

Grants and contracts receivable result from services which have been provided pursuant to various grants and contracts, but for which reimbursement has not yet been received at December 31, 2015 and 2014. The Organization does not maintain an allowance for estimated uncollectible accounts as any amounts determined unallowable by the grantor are deducted from revenue upon notification of the disallowance. No material amounts were subsequently disallowed with respect to the amounts recorded at December 31, 2015 and 2014.

LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Grant and Contract Revenues

The Organization receives grants and contracts which can be characterized as either “continuous period” or “cost reimbursable.” Support from continuous period grants or contracts is recognized on a straight-line basis over the grant or contract period. Funding received from cost-reimbursable grants or contracts are recognized as support to the extent that eligible costs are incurred during the grant or contract period.

The Organization recognizes grant funds from LSC and The Florida Bar Foundation (FBF) as support revenue on a straight-line basis over the grant period. In accordance with normal policies of LSC and FBF, the Organization may retain unexpended funds for use in future periods provided expenses incurred are in compliance with the specified terms of the grant. This retainage of unexpended funds is limited to 10% of the annualized support from LSC and 20% of the annualized support from FBF. LSC or FBF may, at their discretion, request reimbursement for expenses or return of funds, or both, as a result of noncompliance with the terms of the grant by the Organization. Additionally, if the Organization terminates its legal assistance activities, all unexpended LSC funds are to be returned to LSC. Restrictions on LSC funds are contained within the Legal Services Corporation Act (P.L. 93-355) and federal regulations at 45 C.F.R. Part 1600 et seq.

Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required. Management believes that all monies, recorded as revenue, have been earned as of December 31, 2015 and 2014.

Estimates

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

Donated Services, Materials, and Facilities

Donated services represent those services rendered by various local attorneys and paralegals at no charge to the Organization in support of the Private Attorney Involvement program. The value of donated services is based upon an estimated average fee normally charged by the professionals rendering the services. These services are recognized both as support and expenses and, therefore, do not affect the Organization’s net assets.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash is defined as all unrestricted highly liquid investments with an initial maturity of three months or less. Such amounts do not include the client trust deposits.

Property and Equipment

Property and equipment includes furniture, fixtures and equipment, and law library which are stated at historical cost and depreciated using the straight-line method over the estimated useful lives of approximately 5-25 years. Acquisitions of property and equipment in excess of \$5,000 are capitalized. Depreciation expense for the years ended December 31, 2015 and 2014 was \$72,392 and \$77,719, respectively.

Read Report of Independent Certified Public Accountants.

LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Credit Risk

The Organization maintains its deposits at various financial institutions. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. During the year the Organization may exceed these limits at various times. The Organization had no amounts in excess of the FDIC limit at December 31, 2015 and 2014, respectively. The Organization has not experienced any losses on its deposits.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of grant and contract receivables from Federal, State, and County agencies and pledge receivables. Concentration of credit risk with respect to grants and contracts receivable is minimized due to the amounts being backed by the government. The Organization has not experienced any losses with respect to its receivables. The Organization's contract and grant revenues are subject to annual appropriation by Federal, State, and County legislature. Credit risk related to pledge receivables is alleviated due to the large number of individual donors.

For the year ended December 31, 2015, approximately 37% of the Organization's unrestricted revenues are from the LSC funding agency (24% for the year ended December 31, 2014).

Functional Allocation of Expenses

The costs of providing the various programs have been summarized on a functional basis in the statement of functional expenses. Salaries and other expenses that are associated with a specific program are charged directly to that program. Salaries and other expenses that benefit more than one program are allocated to the various programs based on the relative benefit provided.

Fair Value of Financial Instruments

Professional standards require disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, governmental grants receivable, pledges receivable, and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Income Tax Status

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Management is not aware of any activities that would jeopardize the Organization's tax exempt status.

The Organization accounts for uncertain tax positions, if any, in accordance with FASB Accounting Standards Codification Section 740. In accordance with these professional standards, the Organization recognizes tax positions only to the extent that Management believes it is "more likely than not" that its tax positions will be sustained upon IRS examination. Management believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements for the years ended December 31, 2015 and 2014.

Read Report of Independent Certified Public Accountants.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status (continued)

The Organization believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the Organization's financial condition, change in net assets or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2015 and 2014.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to December 31, 2012.

Reclassification

Certain 2014 amounts have been reclassified to conform to the 2015 presentation.

NOTE C – PLEDGES RECEIVABLE

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a donor-imposed restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

	2015	2014
Collectible in one year	\$ 9,515	\$26,100
Collectible in two years to five years	11,720	26,300
Less allowance for doubtful accounts	(1,062)	(2,620)
Less discounts to present value	(636)	(1,120)
	<u>\$19,537</u>	<u>\$48,660</u>

NOTE D – PROPERTY AND EQUIPMENT

	2015	2014
Land	\$ 459,499	\$ 459,499
Buildings and improvements	2,102,996	2,086,951
Furniture and equipment	193,492	193,492
Law library	28,466	28,466
Total property and equipment	2,784,453	2,768,408
Less accumulated depreciation	(1,104,958)	(1,032,567)
	<u>\$ 1,679,495</u>	<u>\$ 1,735,841</u>

Read Report of Independent Certified Public Accountants.

LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE D – PROPERTY AND EQUIPMENT (continued)

Furniture and equipment acquired with LSC funds are considered to be owned by the Organization while used in current or future authorized programs. Property acquired with LSC funds are considered to be owned by the Organization while used in current and future authorized programs. LSC, however, has a reversionary interest in these assets and has the right to determine the use of any proceeds from the sale of assets purchased with its funds up to its interest in the property.

Upon sale, LSC has the following reversionary interest in properties by location:

	<u>Original Cost Basis</u>
Ft. Walton Beach	\$ 264,786
Panama City	<u>344,393</u>
	<u>\$ 609,179</u>

Based on original cost, LSC's interest in the Panama City property and the Ft. Walton Beach property is 99%, and 83%, respectively.

The Organization incurred costs of \$8,196 for insurance for the Ft. Walton Beach property and \$8,601 for insurance for the Panama City property in 2015. No expenditures were made for capital improvements or taxes on either property in 2015.

NOTE E – PROPERTY HELD FOR RESALE

The Organization sold the former Pensacola office in 2015 for \$195,920. LSC held a 68% reversionary interest in the property totaling \$133,225. The Organization performed additional services to LSC qualified clients in this amount in order to fulfill its obligation to the LSC.

NOTE F – FAIR VALUE MEASUREMENTS

Professional standards, establishes a framework for measuring fair value. The 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). The three levels of the fair value hierarchy are described below:

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.

LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE F – FAIR VALUE MEASUREMENTS (continued)

Level 2

- Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3

- Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable input and minimize the use of unobservable input.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Following is a description of the valuation methodologies used for the assets measured at fair value:

Pledge receivable, non-current- fair value is based on observable inputs and the discount of estimated cash inflows to their present value, net of allowance for bad debts.

Investments in mutual funds- fair value is the closing price reported on the active market which the individual securities are traded.

Investments in fixed income bond funds- fair value is the closing price reported on the active market which the individual securities are traded.

Beneficial interest in funds held in trust by others - fair value of the investments of the related trust.

Deferred Compensation plan assets- fair value of the investments of the underlying individual statements of plan participants.

LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE F – FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2015:

	Fair Value Measurements at Reporting Date Using			
	Fair Value	(Level 1)	(Level 2)	(Level 3)
Long-term pledge receivable	\$ 10,022	\$ -	\$ -	\$ 10,022
Short term investments	273,054	273,054	-	-
Fixed income securities	249,737	249,737	-	-
Mutual funds	856,227	856,227	-	-
Deferred compensation plan	1,025,664	1,025,664	-	-
Beneficial interest in funds held in trust by others	1,064,577	-	-	1,064,577
	<u>\$ 3,479,281</u>	<u>\$ 2,404,682</u>	<u>\$ -</u>	<u>\$ 1,074,599</u>

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2014:

	Fair Value Measurements at Reporting Date Using			
	Fair Value	(Level 1)	(Level 2)	(Level 3)
Long-term pledge receivable	\$ 22,560	\$ -	\$ -	\$ 22,560
Short term investments	264	264	-	-
Fixed income securities	499,710	499,710	-	-
Mutual funds	882,430	882,430	-	-
Deferred compensation plan	1,076,198	1,076,198	-	-
Beneficial interest in funds held in trust by others	1,123,590	-	-	1,123,590
	<u>\$ 3,604,752</u>	<u>\$ 2,458,602</u>	<u>\$ -</u>	<u>\$ 1,146,150</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level) 3:

	Long-term pledge receivable	Beneficial interest in funds held in trust by others
January 1, 2014	\$ 8,755	\$ 709,956
Present value discount	(1,120)	-
Contributions and settlements	14,925	413,634
December 31, 2014	\$ 22,560	\$ 1,123,590
Present value discount	(636)	-
Interest and dividends, net of fees	-	(17,056)
Contributions and settlements	(11,902)	11,475
Gains and losses	-	(53,432)
December 31, 2015	<u>\$ 10,022</u>	<u>\$ 1,064,577</u>

Read Report of Independent Certified Public Accountants.

LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE G – LONG-TERM DEBT

The Organization's obligations under long-term debt consist of the following at December 31, 2015:

Note payable to bank, \$2,731 total monthly payments including interest of 3.25-4.25%, due October 2021, secured by real estate	\$ 173,713
Note payable to bank, \$2,448 total monthly payments including interest of 3.75%, due July 2023, secured by real estate	<u>193,259</u>
	366,972
Less current maturities	<u>(49,685)</u>
	<u>\$ 317,287</u>

Future scheduled maturities of long-term debt are as follows:

For the years ending December 31:

2016	\$ 49,685
2017	51,556
2018	53,476
2019	55,469
2020	57,525
Thereafter	<u>99,261</u>
Total	<u>\$ 366,972</u>

NOTE H – INVESTMENT IN ENDOWMENT

The Community Foundation of North Florida (the Foundation) holds endowment funds for which the earnings have been restricted for the benefit of the Organization. Assets contributed to the Foundation for the benefit of the Organization are recorded as assets of the Organization in accordance with professional standards. These "agency restricted funds" are pooled with the other assets of the Foundation for investment purposes. These funds are recorded by the Organization as follows:

Investment in Endowment Composition by Type of Fund as of December 31, 2015:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment funds	<u>\$ 1,023,076</u>	<u>\$ 41,501</u>	<u>\$ -</u>	<u>\$ 1,064,577</u>

Read Report of Independent Certified Public Accountants.

LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE H – INVESTMENT IN ENDOWMENT (continued)

Investment in Endowment Composition by Type of Fund as of December 31, 2014:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment funds	\$ 1,079,396	\$ 44,194	\$ -	\$ 1,123,590

Changes in Investment in Endowment for the Fiscal Year Ended December 31, 2015:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 1,079,396	\$ 44,194	\$ -	\$ 1,123,590
Contributions	5,000	-	-	5,000
Earnings (loss) on endowment funds	(61,320)	(2,693)	-	(64,013)
Endowment net assets, end of year	\$ 1,023,076	\$ 41,501	\$ -	\$ 1,064,577

Changes in Investment in Endowment for the Fiscal Year Ended December 31, 2014:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 670,846	\$ 39,110	\$ -	\$ 709,956
Contributions	407,500	5,000	-	412,500
Earnings (loss) on endowment funds	1,050	84	-	1,134
Endowment net assets, end of year	\$ 1,079,396	\$ 44,194	\$ -	\$ 1,123,590

At December 31, 2015 and 2014, the Community Foundation held \$37,357 and \$22,558 in designated funds for the benefit of the Organization. The Community Foundation has full variance power for directing the use of these funds. As a result, these funds are not recorded on the Organization's financial statements.

Interpretation of Relevant Law

The Board of Directors has interpreted the law as requiring donor restricted net assets in an endowment fund to remain restricted until appropriated for expenditure by the Organization for the donor's intended purpose.

Read Report of Independent Certified Public Accountants.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

NOTE H – INVESTMENT IN ENDOWMENT (continued)

In accordance with the Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The purposes of the Organization and the donor-restricted endowment fund
- 2) General economic conditions
- 3) The possible effect of inflation and deflation
- 4) The expected total return from income and the appreciation of investments
- 5) Other resources of the Organization
- 6) The investment policies of the Organization

Return Objectives and Risk Parameters

Assets contributed to the Foundation for the benefit of the Organization are recorded as assets of the Organization in accordance with professional standards. These "agency restricted funds" are pooled with the other assets of the Foundation for investment purposes.

Spending Policy

The Foundation can make yearly grants to the Organization up to 4% of the fund's fair value upon written request from the Organization. For the years ended December 31, 2015 and 2014 the Organization has reinvested the grant earnings into the respective funds.

NOTE I – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets of the Organization consist of the following at December 31,:

	2015	2014
Time restricted	\$ 21,235	\$ 52,400
Donor restricted	<u>41,501</u>	<u>44,110</u>
	<u>\$ 62,736</u>	<u>\$ 96,510</u>

Net assets of \$33,781 and \$1,202,500 were released from restrictions in satisfaction of time restrictions during the years ended December 31, 2015 and 2014, respectively.

NOTE J – RETIREMENT PLAN AND DEFERRED COMPENSATION

The Organization sponsors a defined contribution plan for the benefit of eligible employees. Employees, who have reached the age of 19 may participate in the plan at date of hire. To be eligible for the employer match, employees must have one year of service and at least 1,000 service hours. The Organization matches 6% of eligible employees' salaries. Employer contributions made to the plan were \$127,331 and \$126,902 for the years ended December 31, 2015 and 2014.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

NOTE K – 457(b) NON-QUALIFIED DEFERRED COMPENSATION PLAN

The Organization has implemented a supplemental retirement plan for its management executives that have been with the Organization for a minimum of two continuous years. This plan allows the Organization to make contributions up to 5% of eligible management executive's salaries to a 457(b) employee account. The Organization contributed \$36,335 at December 31, 2015 and \$35,384 at December 31, 2014.

NOTE L – MATCHING REQUIREMENTS OF GRANTS

The Organization has complied with all matching requirements provided by its grants. Accordingly, no match liability exists at December 31, 2015 and 2014.

NOTE M – LEASES

The Organization leases property it owns to two entities. One of these entities is a related party. See Note O. The following is a schedule by year of future minimum rentals required under such operating leases which have initial or remaining non-cancelable lease terms as of December 31, 2015:

<u>Year ended December 31,</u>	<u>Amount</u>
2016	10,125

Rental income totaled \$33,900 and \$33,600 for the years ended December 31, 2015 and 2014, respectively.

The Organization leases certain equipment for the operation of its programs under long-term operating leases. The following is a schedule by year of future minimum lease payments required under such operating leases which have initial or remaining non-cancelable lease terms as of December 31, 2015:

<u>Year ended December 31,</u>	<u>Amount</u>
2016	\$ 17,392
2017	12,931
2018	11,266
2019	1,352

Rent expense incurred for such facilities and equipment totaled \$20,885 in 2015 and \$17,250 in 2014.

NOTE N – COMMITMENTS AND CONTINGENCIES

The Organization is the recipient of grants and other third party reimbursement funds that are subject to special compliance audits by the granting agency and other third party agencies that provide these reimbursements. The results of these audits may result in disallowed expense amounts. Disallowed amounts, if any, would constitute a contingent liability of the Organization. Accordingly, such liabilities are not reflected in the financial statements. The Organization does not believe any contingent liabilities, if any, to be material.

Read Report of Independent Certified Public Accountants.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

NOTE O – RELATED PARTY TRANSACTIONS

The North Florida Center for Equal Justice, Inc. (NFCFEJ) is a separate not-for-profit corporation (exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions). NFCFEJ is a non-LSC agency. Legal Services of North Florida, Inc. and NFCFEJ share Board members. The two organizations are not consolidated as neither control nor economic dependency exists.

NFCFEJ rents office space from Legal Services of North Florida, Inc. at a rate of \$2,025 per month. The lease term is through May 2016. See Note M.

NOTE P – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 16, 2016, the date the financial statements were available to be issued.

Read Report of Independent Certified Public Accountants.

SUPPLEMENTARY INFORMATION AND OTHER REPORTS

FCASV	Total Federal Awards	FLORIDA BAR IOTA	Property	Other Unrestricted	Total Unrestricted	Temporarily Restricted	Total
\$ 84,659	\$ 2,241,971	\$ -	\$ -	\$ -	\$ 2,241,971	\$ -	\$ 2,241,971
-	133,225	-	-	(133,225)	-	-	-
-	-	-	-	540,365	540,365	-	540,365
-	-	139,885	-	-	139,885	-	139,885
-	1,080,592	-	-	-	1,080,592	-	1,080,592
-	-	-	-	53,708	53,708	2,700	56,408
-	-	-	-	59,169	59,169	-	59,169
-	-	-	-	72,562	72,562	-	72,562
-	-	-	-	167,006	167,006	-	167,006
-	-	-	-	318,617	318,617	-	318,617
-	7,933	-	-	25,967	33,900	-	33,900
-	89	-	-	(71,060)	(70,971)	(2,699)	(73,664)
-	-	-	843	-	843	-	843
-	5,187	-	-	34,152	39,339	-	39,339
84,659	3,468,997	139,885	843	1,067,261	4,676,986	7	4,676,993
-	-	-	-	33,781	33,781	(33,781)	-
84,659	3,468,997	139,885	843	1,101,042	4,710,767	(33,774)	4,676,993
59,888	1,529,920	88,773	-	699,059	2,317,752	-	2,317,752
4,544	105,661	6,765	-	61,591	174,017	-	174,017
11,368	309,586	22,097	-	181,253	512,936	-	512,936
75,800	1,945,167	117,635	-	941,903	3,004,705	-	3,004,705
-	1,080,592	-	-	-	1,080,592	-	1,080,592
5,363	135,508	5,738	-	65,865	207,111	-	207,111
-	15,116	1,193	-	17,443	33,752	-	33,752
1,567	28,559	1,677	-	17,158	47,394	-	47,394
71	40,029	1,937	-	1,346	43,312	-	43,312
1,858	30,519	2,015	-	9,570	42,104	-	42,104
-	24,536	3,335	-	29,541	57,412	-	57,412
-	11,121	824	-	11,341	23,286	-	23,286
-	33,869	2,646	-	38,281	74,796	-	74,796
-	7,152	-	-	416	7,568	-	7,568
-	-	-	-	9,826	9,826	-	9,826
-	13,013	-	-	19,154	32,167	-	32,167
-	18,528	1,182	-	15,685	33,395	-	33,395
-	416	620	-	16,577	17,613	-	17,613
-	28,840	1,083	-	37,561	67,484	-	67,484
-	25,955	-	-	39,333	65,288	-	65,288
-	-	-	-	9,300	9,300	-	9,300
-	6,677	-	-	9,868	16,545	-	16,545
84,659	3,443,597	139,885	-	1,290,168	4,873,650	-	4,873,650
-	-	-	72,392	-	72,392	-	72,392
-	-	-	-	14,005	14,005	-	14,005
84,659	3,443,597	139,885	72,392	1,304,173	4,960,047	-	4,960,047
-	25,400	-	(71,549)	(203,131)	(249,280)	(33,774)	(283,054)
-	-	-	16,045	(16,045)	-	-	-
-	-	-	(195,921)	195,921	-	-	-
-	-	-	48,147	(48,147)	-	-	-
-	(25,400)	-	-	25,400	-	-	-
-	-	-	(203,278)	(46,002)	(249,280)	(33,774)	(283,054)
-	-	-	1,515,800	3,445,472	4,961,272	96,510	5,057,782
\$ -	\$ -	\$ -	\$ 1,312,522	\$ 3,399,470	\$ 4,711,992	\$ 62,736	\$ 4,774,728

Read Report of Independent Certified Public Accountants.

LEGAL SERVICES OF NORTH FLORIDA, INC.
SCHEDULE OF ACTIVITY-LEGAL SERVICES CORPORATION
FOR THE YEAR ENDED DECEMBER 31, 2015

	Basic Field	Private Attorney Involvement	Disaster Grant	TIG	Total
Changes in unrestricted net assets:					
Revenues					
Grants and contracts	\$ 1,309,413	\$ 203,395	\$ 75,510	\$ 30,559	\$ 1,618,877
Derivative income from sale of property	133,225	-	-	-	133,225
Donated legal services	17,642	\$ 1,062,950	-	-	1,080,592
Interest	89	-	-	-	89
Rental income	7,933	-	-	-	7,933
Attorney fees	5,187	-	-	-	5,187
Total revenues	1,473,489	1,266,345	75,510	30,559	2,845,903
Personnel expenses:					
Salaries and wages	951,801	120,666	62,887	2,433	1,137,787
Payroll taxes	61,698	9,060	5,205	-	75,963
Employee benefits	195,659	26,704	4,156	-	226,519
Total personnel expenses	1,209,158	156,430	72,248	2,433	1,440,269
Operating expenses:					
Donated salaries and wages	17,642	1,062,950	-	-	1,080,592
Occupancy expense	53,758	6,657	-	-	60,415
Office supplies and expenses	12,231	1,392	357	-	13,980
Telephone	17,183	1,945	918	-	20,046
Travel, conferences and meetings	24,214	236	1,543	-	25,993
Professional fees	20,932	2,694	444	-	24,070
Repairs and maintenance	20,815	2,357	-	-	23,172
Library expense	8,442	956	-	-	9,398
Insurance	27,118	3,070	-	-	30,188
Advertising	-	6,152	-	-	6,152
Communications/public relations	7,857	5,126	-	-	12,983
Printing and postage	1,917	13,506	-	-	15,423
Dues and subscriptions	-	-	-	-	-
Minor equipment and rental costs	24,687	2,549	-	-	27,236
Contract services	20,858	325	-	2,726	23,909
Fundraising	-	-	-	-	-
Miscellaneous	6,677	-	-	-	6,677
Total expenses before depreciation and interest	1,473,489	1,266,345	75,510	5,159	2,820,503
Depreciation	-	-	-	-	-
Interest	-	-	-	-	-
Total expenses	1,473,489	1,266,345	75,510	5,159	2,820,503
Increase in unrestricted net assets	-	-	-	25,400	25,400
Technology Initiative grant (TIG) expenditures in 2014 to meet performance measurement	-	-	-	(25,400)	(25,400)
Net assets, beginning of year	-	-	-	-	-
Net assets, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

Read Report of Independent Certified Public Accountants.

LEGAL SERVICES OF NORTH FLORIDA, INC.
SCHEDULE OF ACTIVITY-VOCA
FOR THE YEAR ENDED DECEMBER 31, 2015

	VOCA 1st Circuit	VOCA 2nd Circuit	VOCA 14th Circuit	Total
Changes in unrestricted net assets:				
Revenues				
Grants and contracts	\$ 69,697	\$ 75,857	\$ 61,578	\$ 207,132
Interest	-	-	-	-
Other income	-	-	-	-
Total revenues	69,697	75,857	61,578	207,132
Personnel expenses:				
Salaries and wages	49,845	53,785	41,778	145,408
Payroll taxes	3,786	4,102	3,176	11,064
Employee benefits	7,970	11,063	11,174	30,207
Total personnel expenses	61,601	68,950	56,128	186,679
Operating expenses:				
Occupancy expense	4,027	5,038	2,704	11,769
Office supplies and expenses	-	-	-	-
Telephone	1,176	1,472	790	3,438
Travel, conferences and meetings	2,025	287	1,756	4,068
Professional fees	868	110	200	1,178
Repairs and maintenance	-	-	-	-
Library expense	-	-	-	-
Insurance	-	-	-	-
Advertising/Public relations	-	-	-	-
Printing and postage	-	-	-	-
Dues and subscriptions	-	-	-	-
Minor equipment and rental costs	-	-	-	-
Contract services	-	-	-	-
Fundraising	-	-	-	-
Miscellaneous	-	-	-	-
Total expenses before depreciation and interest	69,697	75,857	61,578	207,132
Depreciation	-	-	-	-
Interest	-	-	-	-
Total expenses	69,697	75,857	61,578	207,132
Increase in unrestricted net assets	-	-	-	-
Net assets, beginning of year	-	-	-	-
Net assets, end of year	\$ -	\$ -	\$ -	\$ -

Read Report of Independent Certified Public Accountants.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor</i>	<i>Contract or Recipient Number</i>	<i>Federal Expenditures</i>	<i>Amounts Paid to Sub-Recipient</i>
United States Department of Justice					
Legal Assistance for Victims	16.524	Direct Florida Coalition Against Sexual Violence	2015-WL-AX-00-29	\$ 67,471	\$ 2,047
Legal Assistance for Victims	16.524		12LAV01	84,659	
Total Legal Assistance for Victims				<u>152,130</u>	<u>2,047</u>
Crime Victim Assistance					
Crime Victim Assistance	16.575	State of Florida Office of Attorney General	V050-14170 2015-16	18,862	
Crime Victim Assistance	16.575	State of Florida Office of Attorney General	V050-14170 2014-15	56,995	
Crime Victim Assistance	16.575	State of Florida Office of Attorney General	V050-14169 2015-16	13,238	
Crime Victim Assistance	16.575	State of Florida Office of Attorney General	V050-14169 2014-15	48,340	
Crime Victim Assistance	16.575	State of Florida Office of Attorney General	V050-14171 2015-16	14,393	
Crime Victim Assistance	16.575	State of Florida Office of Attorney General	V050-14171 2014-15	55,304	
Total Crime Victim Assistance				<u>207,132</u>	
Violence Against Women Formula Grants					
Violence Against Women Formula Grants	16.588	Florida Coalition Against Domestic Violence	15-2066-LCH	12,472	
Violence Against Women Formula Grants	16.588	Florida Coalition Against Domestic Violence	16-2066-LCH	15,709	
Total Violence Against Women Formula Grants				<u>28,181</u>	
Total United States Department of Justice				<u>387,443</u>	<u>2,047</u>

The accompanying notes are an integral part of this schedule.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor</i>	<i>Contract or Recipient Number</i>	<i>Federal Expenditures</i>	<i>Amounts Paid to Sub- Recipient</i>
Department of Health and Human Services					
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	Area Agency on Aging For North Florida Inc.	BA015-16	50,703	
National Family Caregiver Support, Title III, Part E	93.052	Area Agency on Aging For North Florida	BEF015-16	<u>40,023</u>	
Total Department of Health and Human Services				<u>90,726</u>	
Department of Housing and Urban Development					
Community Development Block Grants/Entitlement Grants	14.218	City of Tallahassee Florida	1007759	<u>44,925</u>	
Total Department of Housing and Urban Development				<u>44,925</u>	
Library of Congress					
Legal Services Corporation	09-610044	Direct		<u>1,726,702</u>	
Total Library of Congress				<u>1,726,702</u>	
Department of the Treasury					
Low Income Taxpayer Clinics	21.008	Direct		<u>100,000</u>	
Total Department of the Treasury				<u>100,000</u>	
Total Expenditures of Federal Awards				<u>\$ 2,349,796</u>	<u>\$ 2,047</u>

The accompanying notes are an integral part of this schedule.

**LEGAL SERVICES OF NORTH FLORIDA, INC.
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2015**

NOTE 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Legal Services of North Florida, Inc. (the Organization) under programs of the federal government for the year ended December 31, 2015. 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 the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

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. The Organization has elected to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 Reconciliation of Legal Services Corporation Expenditures to Revenue

Legal Services Corporation (LSC) Grant Expenditures:

Basic Grant	\$ 1,512,808
Disaster Relief Grant	75,510
Technology Initiative Grant (TIG)	5,159
Derivative Income	<u>133,225</u>
	1,726,702

TIG expenditures in prior year to meet performance measure
for obtaining revenue recorded in 2015

<u>25,400</u>
<u>\$ 1,752,102</u>

LSC Grant Revenues:

Basic Grant	\$ 1,512,808
Disaster Relief Grant	75,510
Technology Initiative Grant (TIG)	30,559
Derivative Income	<u>133,225</u>

<u>\$ 1,752,102</u>

Read Report of Independent Certified Public Accountants.



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
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***

Board of Directors
Legal Services of North Florida, Inc.
Tallahassee, Florida

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 Legal Services of North Florida, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and change in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 16, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization'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 or significant deficiency. However, material weaknesses or significant deficiency may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Organization'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.

Reeder & Associates, PA

Certified Public Accountants
March 16, 2016



Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors
Legal Services of North Florida, Inc.
Tallahassee, Florida

Report on Compliance for Each Major Federal Program

We have audited Legal Services of North Florida Inc.'s (the Organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of The Organization's major federal programs for the year ended December 31, 2015. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization 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, 2015.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Becker & Associates, PA

Certified Public Accountants
March 16, 2016

**LEGAL SERVICES OF NORTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of Legal Services of North Florida, Inc. (the Organization).
2. There were no significant deficiencies disclosed during the audit of the basic financial statements.
3. No instances of noncompliance material to the basic financial statements of the Organization were disclosed during the audit of the basic financial statements.
4. There were no significant deficiencies disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for the Organization expresses an unmodified opinion.
6. There were no audit findings relative to the major federal awards programs of the Organization.
7. The programs tested as major programs included:

Federal:		
Legal Services Corporation	CFDA# 09-610050	\$1,726,702

The threshold for distinguishing Type A and Type B programs was \$750,000 for major federal award programs.

8. The Organization qualifies as a low-risk auditee pursuant to the Uniform Guidance, however, Legal Services Corporation indicates Organizations receiving its funding are not low risk auditees.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

NONE

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

NONE

D. OTHER ISSUES

NONE

E. PRIOR YEAR FINDINGS

NONE

**LEGAL SERVICES OF NORTH FLORIDA, INC.
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2015**

Legal Services of North Florida, Inc. respectfully submits the following corrective action plan for the year ended December 31, 2015.

Contact person responsible for corrective action:

Mr. Ashley Nevels
Legal Services of North Florida, Inc.
2119 Delta Blvd.
Tallahassee, FL 32303

The findings from the December 31, 2015 Schedule of Findings and Questioned Costs are discussed below. The findings are lettered consistently with the letter assigned in the Schedule of Findings and Questioned Costs.

A. SUMMARY OF AUDIT RESULTS

This section does not include any findings and is therefore not addressed.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

NONE

D. OTHER ISSUES

NONE

E. PRIOR YEAR FINDINGS

NONE

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.
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning 2014, and ending 2014

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 <u>Legal Services of North Florida, Inc.</u>		D Employer identification number <u>51-0197090</u>
	Doing business as		E Telephone number <u>(850) 385-9007</u>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>2119 Delta Blvd.</u>		G Gross receipts <u>\$ 4,091,952.</u>
	City or town, state or province, country, and ZIP or foreign postal code <u>Tallahassee FL 32303</u>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	F Name and address of principal officer: <u>Kris Knab 2119 Delta Blvd. Tallahassee FL 32303</u>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)

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

J Website: ▶ www.LSNF.org **H(c)** Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: 1976 **M** State of legal domicile: FL

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To provide an Opportunity for Justice for eligible residents through representation conducted efficiently and comparable in quality to that of the private bar, and through other forms of legal assistance designed to provide a full range of civil legal services to those in need.</u>		
	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	21
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	55
	6 Total number of volunteers (estimate if necessary)	6	375
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	5,060,460.	4,019,379.
	9 Program service revenue (Part VIII, line 2g)	24,300.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,971.	20,093.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,070.	52,480.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,087,801.	4,091,952.
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)	3,117,151.	3,103,664.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>149,583.</u>		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	773,985.	735,749.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,891,136.	3,839,413.	
19 Revenue less expenses. Subtract line 18 from line 12	1,196,665.	252,539.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 6,528,444.	End of Year 6,632,995.
	21 Total liabilities (Part X, line 26)	1,698,114.	1,575,213.
	22 Net assets or fund balances. Subtract line 21 from line 20	4,830,330.	5,057,782.

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	<u>04/27/15</u> Date
	<u>Kris Knab</u> Type or print name and title.	CEO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Rick Reeder, CPA</u>	<u>Rick Reeder, CPA</u>	<u>05/11/15</u>		<u>P00063034</u>
	Firm's name ▶ <u>Reeder & Associates, PA</u>	Firm's EIN ▶ <u>59-3478492</u>		Phone no. <u>(813) 908-5310</u>	

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 provide an Opportunity for Justice for eligible residents through representation conducted efficiently and See Form 990, Page 2, Part III, Line 1 (continued)

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.

4 a (Code:) (Expenses \$ 3,212,983. including grants of \$ 0.) (Revenue \$ 0.)

Provided Family (35% of total cases), Housing (16% of total cases), Consumer (8% of total cases), and Other (41% of total cases). Civil legal representation at no charge to eligible clients who are unable to afford legal counsel. Served 6,528 clients, opened 4,811 cases and closed 4,962 cases during 2014.

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

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

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

4 e Total program service expenses 3,212,983.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
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
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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <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 in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2014)

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
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	29	
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	55	
2 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)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O		
4 a	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
4 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)		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	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
6 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).		
7 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	
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 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.		
9 a	Did the sponsoring organization make any taxable distributions under section 4966?		
9 b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders.		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 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.			
13 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		
13 c	Enter the amount of reserves on hand		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

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

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1 b	Enter the number of voting members included in 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, or 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
7 a	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
7 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:		
8 a	The governing body?	X	
8 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 in Schedule O		X

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

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?		X
10 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?		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11 b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in 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?		
15 a	The organization's CEO, Executive Director, or top management official	X	
15 b	Other officers or key employees of the organization	X	
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a	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
16 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 ▶
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶
 Ashley Nevels 2119 Delta Blvd Tallahassee FL 32303 (850) 701-3312

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Sally Gertz, Esq. President	2.00	X		X				0.	0.	0.
(2) Derek Sims Vice President	2.00	X		X				0.	0.	0.
(3) Catherine Lannon, Esq. Secretary-Treasurer	2.00	X		X				0.	0.	0.
(4) Joan Anderson, Esq. Director	2.00	X						0.	0.	0.
(5) Joanne Battle Director	2.00	X						0.	0.	0.
(6) Mark Bednar, Esq. Director	2.00	X						0.	0.	0.
(7) Tonya Chavis, Esq. Director	2.00	X						0.	0.	0.
(8) Carolyn Cummings, Esq. Director	2.00	X						0.	0.	0.
(9) Martin Dix, Esq. Director	2.00	X						0.	0.	0.
(10) Renee Gordon, Esq. Director	2.00	X						0.	0.	0.
(11) Michael Guttmann, Esq. Director	2.00	X						0.	0.	0.
(12) Barry Gray Director	2.00	X						0.	0.	0.
(13) Oliver Hill Director	2.00	X						0.	0.	0.
(14) Fatimah Jackson Director	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) Wendy Loquasto, Esq. Director	2.00	X					0.	0.	0.
(16) Joel Margules, Esq. Director	2.00	X					0.	0.	0.
(17) Skip Mitchell Director	2.00	X					0.	0.	0.
(18) Stephanie Zottoli Director	2.00	X					0.	0.	0.
(19) Phil Smith, Esq. Director	2.00	X					0.	0.	0.
(20) Dan Thompson, Esq. Director	2.00	X					0.	0.	0.
(21) Yvonne Whitehead Director	2.00	X					0.	0.	0.
(22) Kris Knab Executive Director	40.00			X			146,976.	0.	32,760.
(23) Scott Manion Director of Litigation	40.00					X	109,506.	0.	27,601.
(24) Ashley Nevels Chief Financial Officer	40.00			X			93,000.	0.	0.
(25)									
1 b Sub-total							349,482.	0.	60,361.
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							349,482.	0.	60,361.

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 **2**

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

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	1 a 63,861.				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 2,889,030.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 1,066,488.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		4,019,379.			
Program Service Revenue	Business Code					
	2 a					
	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)		20,093.	0.	0.	20,093.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses	33,600.			
		c Rental income or (loss)	33,600.			
	d Net rental income or (loss)		33,600.	24,300.	0.	9,300.
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	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.	a				
	b Less: direct expenses	b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19.	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a <u>Other Income</u>	900099	18,880.	18,880.	0.	0.	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		18,880.				
12 Total revenue. See instructions		4,091,952.	43,180.	0.	29,393.	

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.	349,482.	233,966.	111,209.	4,307.
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.	2,010,684.	1,764,630.	181,191.	64,863.
8	Pension plan accruals and contributions (Include section 401(k) and 403(b) employer contributions).	162,224.	137,890.	19,467.	4,867.
9	Other employee benefits.	403,944.	343,353.	48,473.	12,118.
10	Payroll taxes.	177,330.	150,730.	21,280.	5,320.
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	20,717.	20,717.	0.	0.
c	Accounting.	19,501.	0.	19,501.	0.
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion.	24,471.	0.	0.	24,471.
13	Office expenses.	71,201.	60,520.	8,544.	2,137.
14	Information technology.				
15	Royalties.				
16	Occupancy.	288,828.	245,504.	34,659.	8,665.
17	Travel.	48,666.	41,366.	5,840.	1,460.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.				
20	Interest.	15,664.	13,314.	1,880.	470.
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	77,719.	66,061.	9,326.	2,332.
23	Insurance.	76,350.	64,898.	9,162.	2,290.
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Library Expense	25,300.	25,300.	0.	0.
b	Contract Services	35,285.	29,992.	4,234.	1,059.
c	Fundraising	14,704.	0.	0.	14,704.
d	Miscellaneous	17,343.	14,742.	2,081.	520.
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e.	3,839,413.	3,212,983.	476,847.	149,583.
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	845,556.	1	625,179.
	2 Savings and temporary cash investments	387,809.	2	1,382,404.
	3 Pledges and grants receivable, net	1,454,088.	3	354,914.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	91,729.	9	132,966.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,020,619.		
	b Less: accumulated depreciation	10b 1,089,700.	1,980,234.	10c 1,930,919.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11	709,956.	12	1,123,590.
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,059,072.	15	1,083,023.
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,528,444.	16	6,632,995.	
Liabilities	17 Accounts payable and accrued expenses	149,041.	17	58,816.
	18 Grants payable		18	
	19 Deferred revenue	28,395.	19	18,255.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	7,495.	21	6,825.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	461,606.	23	415,119.
	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	1,051,577.	25	1,076,198.
	26 Total liabilities. Add lines 17 through 25	1,698,114.	26	1,575,213.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,563,320.	27	4,961,272.
	28 Temporarily restricted net assets	1,267,010.	28	96,510.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	4,830,330.	33	5,057,782.	
34 Total liabilities and net assets/fund balances	6,528,444.	34	6,632,995.	

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Form 990 (2014)

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	4,091,952.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,839,413.
3	Revenue less expenses. Subtract line 2 from line 1	3	252,539.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,830,330.
5	Net unrealized gains (losses) on investments	5	-25,087.
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 in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,057,782.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a 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 in Schedule O.		
3 a 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 in Schedule O and describe any steps taken to undergo such audits	X	

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization Legal Services of North Florida, Inc.	Employer identification number 51-0197090
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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 11, 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.)
- 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - 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 1-9 above or IRC section (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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')	4,237,170.	4,311,502.	3,942,663.	5,060,460.	4,038,259.	21,590,054.
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	4,237,170.	4,311,502.	3,942,663.	5,060,460.	4,038,259.	21,590,054.
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						21,590,054.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	4,237,170.	4,311,502.	3,942,663.	5,060,460.	4,038,259.	21,590,054.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	15,624.	5,875.	4,895.	3,041.	29,393.	58,828.
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.)	8,467.					8,467.
11 Total support. Add lines 7 through 10						21,657,349.
12 Gross receipts from related activities, etc (see instructions)					12	24,300.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	99.69 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	99.59 %
16a 33-1/3% support test – 2014. If the organization did not check the box on line 13, and the 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 – 2013. 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 – 2014. 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 – 2013. 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 9 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 yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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						
7 a 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 yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10 a 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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15.	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	

19 a 33-1/3% support tests – 2014. 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 – 2013. 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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	<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)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)	<input type="checkbox"/>	<input type="checkbox"/>
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.	<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)? If 'Yes,' describe in Part VI when and how the organization made the determination	<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? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use	<input type="checkbox"/>	<input type="checkbox"/>
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below	<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? 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	<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)? 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	<input type="checkbox"/>	<input type="checkbox"/>
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in 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)	<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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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	<input type="checkbox"/>	<input type="checkbox"/>
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990)	<input type="checkbox"/>	<input type="checkbox"/>
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990).	<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))? If 'Yes,' provide detail in Part VI	<input type="checkbox"/>	<input type="checkbox"/>
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI	<input type="checkbox"/>	<input type="checkbox"/>
c Did a disqualified person (as defined in line 9(a)) 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	<input type="checkbox"/>	<input type="checkbox"/>
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer (b) below	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input type="checkbox"/>

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 (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year	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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) 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 in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard	3	

Section E. Type III Functionally-Integrated Supporting Organizations

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

a The organization satisfied the Activities Test. Complete line 2 below.

b The organization is the parent of each of its supported organizations. Complete line 3 below.

c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) 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? 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 in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement	2b	

3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI

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

	Yes	No
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 November 20, 1970. 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	1 a	
b	Average monthly cash balances	1 b	
c	Fair market value of other non-exempt-use assets	1 c	
d	Total (add lines 1a, 1b, and 1c)	1 d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

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

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

BAA

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required).	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

BAA

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Pt II Ln 10 Other Income Part II, Line 10 Description: Rental Income 2010: 8467.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

Employer identification number

Legal Services of North Florida, Inc.

51-0197090

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

Complete if the organization answered 'Yes' to 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' to Form 990, Part IV, line 7.

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	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 8/17/06, 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, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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' to Form 990, Part IV, line 8.

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

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

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

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

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

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to 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 | 7,495. |
| d Additions during the year | |
| e Distributions during the year | 670. |
| f Ending balance | 6,825. |
- 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 in Part XIII

Part V Endowment Funds. Complete if the organization answered 'Yes' to 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	709,956.	621,348.	527,724.	490,743.	376,322.
b Contributions	412,500.	16,702.	21,356.	61,154.	66,481.
c Net investment earnings, gains, and losses	1,134.	71,906.	72,268.	-24,173.	47,940.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,123,590.	709,956.	621,348.	527,724.	490,743.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100.00 %
 - b Permanent endowment %
 - c Temporarily restricted endowment %
- The percentages in 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' to 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' to 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		486,311.		486,311.
b Buildings				
c Leasehold improvements		2,312,350.	876,474.	1,435,876.
d Equipment		193,492.	184,760.	8,732.
e Other		28,466.	28,466.	0.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 1,930,919.

Part VII Investments – Other Securities.

Complete if the organization answered 'Yes' to 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) Beneficial interest in fund held in trust by others	1,123,590.	FMV
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)	1,123,590.	

Part VIII Investments – Program Related.

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

(a) Description of investment type	(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.

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

(a) Description	(b) Book value
(1) 457(b) plan assets	1,076,198.
(2) Clients trust deposits	6,825.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	1,083,023.

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) 457(b) plan assets	1,076,198.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	1,076,198.

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	5,118,465.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2 a	-25,087.	
	b Donated services and use of facilities	2 b	1,051,600.	
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2a through 2d	2 e	1,026,513.	
3	Subtract line 2e from line 1		3	4,091,952.
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 4a and 4b	4 c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	4,091,952.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.		1	4,891,013.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2 a	1,051,600.	
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2a through 2d	2 e	1,051,600.	
3	Subtract line 2e from line 1		3	3,839,413.
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 4a and 4b	4 c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,839,413.

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.

Pt IV, Line 2b The Organization holds funds for clients and reports them on the statement of financial position as an asset and liability. The Foundation can make yearly grants to the Organization up to 4% of the fund's fair value upon written request from the Organization. For the years ended December 31, 2014 and 2013 the Organization has reinvested the grant earnings into the respective funds.

Pt V, Line 4 The Organization accounts for uncertain tax positions, if any, in accordance with FASB Accounting Standards Codification Section 740. In accordance with these professional standards, the Organization recognizes tax positions only to the extent that Management believes it is "more likely than not" that its tax positions will be sustained upon IRS examination. Management believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements for the years ended December 31, 2014 and 2013.

Part XIII Supplemental Information (continued)

The Organization believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the Organization's financial condition, change in net assets or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2014 and 2013.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to December 31, 2011.

Pt. X, Line 2.

SCHEDULE J
(Form 990)

Compensation Information

OMB No. 1545-0047

2014

Department of the Treasury
Internal Revenue Service

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.
 ▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization

Employer identification number

Legal Services of North Florida, Inc.

51-0197090

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in 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 (e.g., 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 in line 1a?

3 Indicate which, if any, of the following the filing 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 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 in 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? **4 a** X
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4 b** X
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4 c** X
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization? **5 a** X
- b** Any related organization? **5 b** X
- If 'Yes' to line 5a or 5b, describe in Part III.

6 For persons listed in 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? **6 a** X
- b** Any related organization? **6 b** X
- If 'Yes' to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III **7** X

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

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

	Yes	No
1 a		
1 b		
2		
3		
4 a		X
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2014

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 in 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 are not 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 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 in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
Kris Knab 1 Executive Director	(i)	146,976	0	0	16,167	16,593	179,736	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

SCHEDULE O
(Form 990 or 990-EZ)

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.

2014

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Legal Services of North Florida, Inc.

51-0197090

Pt VI, Line 11b The Form 990 is first emailed to the CFO for review and input. Once the review is complete, the 990 is given to the Executive Director and the Secretary/Treasurer of the Board for review and input. Once the 990 review is complete and any questions have been answered, the Form 990 is submitted to the Board of Directors before it is filed with the IRS.

Pt VI, Line 12c Legal Services of North Florida's Board of Directors has three policies relating to conflict of interest. On November 16, 2011 the Board adopted the Non-Financial Conflict of Interest Policy and the Financial Conflict of Interest Policy. Yearly, in February, each board member signs an attestation declaring that he or she understands the two policies and has no known conflicts to report (or alternately, he or she lists known conflicts on the attestation form). Additionally, the Board adopted a Code of Business Conduct and Ethics for Directors Policy which outlines the process for addressing conflicts and disputes, as members of the Legal Services of North Florida Board also serve on the board of its sister organization, the North Florida Center for Equal Justice.

Pt VI, Line 15a The Legal Services of North Florida's Board of Directors' Personnel and Grievance Committee convenes each year to evaluate the performance of the Executive Director and to determine compensation. In determining compensation, the Committee reviews a comparison report for other executive directors of LSC funded programs in Florida, showing years of experience and current salaries. The Committee makes its recommendations to the full board annually in August.

Pt VI, Line 15b In determining compensation for other officers and key employees the Organization uses a standard chart for base salary and the base salary is then adjusted by a percentage or flat amount according to years of experience.

Pt VI, Line 19 The Organization provides these documents upon request.

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.
- Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization
Legal Services of North Florida, Inc.

Employer identification number

51-0197090

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
(1) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) <u>The North Florida Center For Equal Justice, Inc.</u> <u>2121 Delta Blvd</u> <u>Tallahassee, FL 32303</u> <u>26-0181144</u>	Legal Svcs	FL	501C3	7			X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

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) Dispropor- tionate 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	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Loans or loan guarantees by related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Dividends from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Sale of assets to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Purchase of assets from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
i Exchange of assets with related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets to related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
k Lease of facilities, equipment, or other assets from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations for related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
m Performance of services or membership or fundraising solicitations by related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
o Sharing of paid employees with related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
p Reimbursement paid to related organization(s) for expenses	<input type="checkbox"/>	<input checked="" type="checkbox"/>
q Reimbursement paid by related organization(s) for expenses	<input type="checkbox"/>	<input checked="" type="checkbox"/>
r Other transfer of cash or property to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
s Other transfer of cash or property from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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) The North Florida Center For Equal Justice, Inc.	j	24,300.	Lease Agreement.
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1085)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

Part VII Supplemental Information

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

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 1 (continued)

Briefly describe the organization's mission:

comparable in quality to that of the private bar, and through other forms of legal assistance designed to provide a full range of civil legal services to those in need.

Internal Revenue Service

Date: April 17, 2006

LEGAL SERVICES OF NORTH FLORIDA INC
2119 DELTA BLVD
TALLAHASSEE FL 32303-4209

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Kaye Keyes 31-07416
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
51-0197090

Dear Sir or Madam:

This is in response to your request of April 17, 2006, regarding your organization's tax-exempt status.

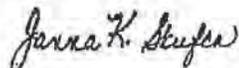
In January 1979 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Legal Services of North Florida, Inc.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ 501(c) not for profit organization		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>1</u> Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) 2119 Delta Boulevard		Requester's name and address (optional)
	6 City, state, and ZIP code Tallahassee, FL 32303		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

or

Employer identification number								
5	1	-	0	1	9	7	0	9

Part II Certification

Under penalties of perjury, I certify that:

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

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶ <i>Lynda E. K...</i>	Date ▶ <i>5/5/2015</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
 Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/hw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Northwest Florida Comprehensive Services for 

Agency Address: 115 Gregory Sq
Pensacola, FL 32566

Program Name: Child Protection Team

Program Contact: Kirsten Bucey

Contact Email: kirsten.bucey@flhealth.gov

Contact Phone: 850-595-5810

25-Word Description of Program:

The Child Protection Team of 90Works provides specialized multi-disciplinary assessment services to alleged victims of abuse and neglect to supplement the child protective investigation activities of The Department of Children and Families and Law Enforcement.

Amount Requested: 150,000.00

Amount Received Last Year, if applicable: 70,000.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

The Child Protection Team has been receiving \$70,000 annually since 2008 to offset the cost of Forensic Medical Examinations in accordance with Florida Statute, Chapter 39.304 (5) which states "the county in which the child is a resident shall bear the initial costs of the examination of the allegedly abused, abandoned, or neglected child; however, the parents or legal custodian of the child shall be required to reimburse the county for the costs of such examination, other than an initial forensic physical examination as provided in s. 960.28, and to reimburse the department for the cost of the photographs taken pursuant to this section. A medical provider may not bill a child victim, directly or indirectly for the cost of an initial forensic physical examination."

Briefly discuss how the funding you are currently requesting will be used.

The estimated initial cost of a Forensic Medical Exam is \$300/exam. The \$70,000 was enough funding to cover approximately 235 exams; however, 595 exams were performed in Escambia County during the 2014/2015 fiscal year. This is a 114% increase since CPT initially started receiving County Funding back in 2008. The requested \$150,000 will be used to offset the cost of these exams.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Insufficient funding will result in CPT's inability to meet the current demand in the community for forensic services. CPT will have to vet out which cases will benefit most from services and decline other referrals that do not meet mandatory referral criteria in accordance with Florida Statute 39.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

N/A

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

1. Identification and Intervention:

The Child Protection Team was established based on the recognition that certain cases of alleged child abuse and neglect required specialized medical resources due to the egregiousness of the allegations.

In 1999, the legislature established mandatory criteria for the referral of cases from The Department of Children and Families to the Child Protection Teams for forensic services. Section 39.303, Florida Statutes, outlines the criteria used to determine which

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

1. The Child Protection Team will provide services in a minimum of 85% of the cases that meet criteria for referral by The Department of Children and Families as outlined in Statute 39.303 for the purposes of identification and intervention.

2. In addition to providing services to DCF on cases that meet mandatory referral criteria, CPT will provide forensic services to alleged victims of abuse that are managed by Law Enforcement and do not involve The Department of Children and Families.

3. The Child Protection Team will provide a minimum of 12 trainings annually through

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

1. In the 2014-2015 FY, The Child Protection Team provided services in 88% of the cases that met mandatory referral criteria by The Department of Children and Families.

2. In the 2014-2015 FY, The Child Protection Team provided services in 65 Escambia County cases to Law Enforcement that did not involve The Department of Children and Families.

3. In the 2014-2015 FY, The Child Protection Team provided 12 trainings in the community about recognizing and reporting child abuse. CPT employees testified in court a total of 89 times in Escambia County Cases.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	1,500.00		
Programmatic Income	163,272.00	142,921.00	142,921.00
County Funding	171,195.00	166,890.00	246,890.00
City Funding			
State Funding	161,854.00	154,671.00	154,671.00
Federal Funding	1,019,097.00	1,021,407.00	1,021,407.00
Memberships			
Investment Income			
Other Income			
Total Income	1,516,918.00	1,485,889.00	1,565,889.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	913,453.00	840,735.00	900,735.00
Salaries and Wages	894,198.00	820,735.00	880,735.00
Employee Benefits	19,255.00	20,000.00	20,000.00
Professional Services	247,703.00	289,812.00	309,812.00
Contractual Services			
Travel Expenses	30,957.00	52,482.00	52,482.00
Rentals and Leases	38,498.00	48,555.00	48,555.00
Communication	57,470.00	71,469.00	71,469.00
Postage and Freight	512.00	1,400.00	1,400.00
Repair and Maintenance		1,500.00	1,500.00
Printing and Binding	9,341.00	8,850.00	8,850.00
Marketing and Promotion			
Fuel			



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	45,245.00	9,997.00	9,997.00
Other Expenses	164,820.00	161,089.00	161,089.00
Capitalizable Assets			
Total Expenses	1,507,999.00	1,485,889.00	1,565,889.00
Net Income	8919	0	0

Please explain any capitalizable asset contained in your request.

N/A

2016

25-Word Description of Program:

The Child Protection Team of 90Works provides specialized multi-disciplinary assessment services to alleged victims of abuse and neglect to supplement the child protective investigation activities of The Department of Children and Families and Law Enforcement.

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

The Child Protection Team has been receiving \$70,000 annually since 2008 to offset the cost of Forensic Medical Examinations in accordance with Florida Statute, Chapter 39.304 (5) which states "the county in which the child is a resident shall bear the initial costs of the examination of the allegedly abused, abandoned, or neglected child; however, the parents or legal custodian of the child shall be required to reimburse the county for the costs of such examination, other than an initial forensic physical examination as provided in s. 960.28, and to reimburse the department for the cost of the photographs taken pursuant to this section. A medical provider may not bill a child victim, directly or indirectly for the cost of an initial forensic physical examination."

Briefly discuss how the funding you are currently requesting will be used.

The estimated initial cost of a Forensic Medical Exam is \$300/exam. The \$70,000 was enough funding to cover approximately 235 exams; however, 595 exams were performed in Escambia County during the 2014/2015 fiscal year. This is a 114% increase since CPT initially started receiving County Funding back in 2008. The requested \$150,000 will be used to offset the cost of these exams.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Insufficient funding will result in CPT's inability to meet the current demand in the community for forensic services. CPT will have to vet out which cases will benefit most from services and decline other referrals that do not meet mandatory referral criteria in accordance with Florida Statute 39.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

NA

Please list the primary goal(s) that this program is targeting. Maximum of three. For example, “reduce homelessness in Escambia County”

1. Identification and Intervention:

The Child Protection Team was established based on the recognition that certain cases of alleged child abuse and neglect required specialized medical resources due to the egregiousness of the allegations.

In 1999, the legislature established mandatory criteria for the referral of cases from The Department of Children and Families to the Child Protection Teams for forensic services. Section 39.303, Florida Statutes, outlines the criteria used to determine which cases are considered to be the highest risk that would benefit from CPT services.

The goal is for the medical diagnosis of abuse and neglect to aid the investigative entities in taking the action required to intervene and ultimately reduce the number of child deaths associated with child abuse and neglect.

Medical diagnosis and evidence based services serve as the basis for successful prosecution rates for child victim crimes. Additionally, objective medical diagnosis is effective in preventing falsely holding innocent people accountable for abuse that they did not commit.

2. Prevention:

Education is the foundation of any prevention effort. Prevention of child abuse and neglect is promoted through consultation with other agencies, training of professionals and educating the public.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three. For example, “number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding.”

1. The Child Protection Team will provide services in a minimum of 85% of the cases that meet criteria for referral by The Department of Children and Families as outlined in Statute 39.303 for the purposes of identification and intervention.

2. In addition to providing services to DCF on cases that meet mandatory referral criteria, CPT will provide forensic services to alleged victims of abuse that are managed by Law Enforcement and do not involve The Department of Children and Families.

3. The Child Protection Team will provide a minimum of 12 trainings annually through formal community presentations in addition to ongoing consultation within the medical community and expert court testimony for the purposes of prevention.

Please list the baseline statistics for the performance measure(s). Maximum of three. For example, “number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year.”

1. In the 2014-2015 FY, The Child Protection Team provided services in 88% of the cases that met mandatory referral criteria by The Department of Children and Families.
2. In the 2014-2015 FY, The Child Protection Team provided services in 65 Escambia County cases to Law Enforcement that did not involve The Department of Children and Families.
3. In the 2014-2015 FY, The Child Protection Team provided 12 trainings in the community about recognizing and reporting child abuse. CPT employees testified in court a total of 89 times in Escambia County Cases.



Child Protection Team -1A, 3401 12th Avenue, Pensacola, FL 32503
(850) 595-5801 · (850) 595-5813 (Fax)

May 13, 2016

Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place
Pensacola, Florida 32502

Dear Ms. Macarthur

This document is being submitted in response to the request for outside agencies to address each performance metric that was provided in the application for monies received for Fiscal Year 2015/2016. The reporting timeframe for the specific metrics noted below is October 1, 2015 – March 31, 2016.

1. The Child Protection Team will provide services in a minimum of 85% of the cases that meet criteria for referral by The Department of Children and Families as outlined in Statute 39.303 for the purposes of identification and intervention.

For the first 6 months of the 2015-2016 FY, The Child Protection Team provided services in 84% of the cases that met mandatory referral criteria by The Department of Children and Families.

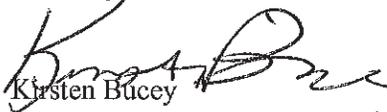
2. In addition to providing services to DCF on cases that meet mandatory referral criteria, CPT will provide forensic services to alleged victims of abuse that are managed by Law Enforcement and do not involve The Department of Children and Families.

For the first 6 months of the 2015-2016 FY, The Child Protection Team provided services in 42 Escambia County cases to Law Enforcement that did not involve The Department of Children and Families.

3. The Child Protection Team will provide a minimum of 12 trainings annually through formal community presentations in addition to ongoing consultation within the medical community and expert court testimony for the purposes of prevention.

For the first 6 months of the 2016-2017 FY, The Child Protection Team provided 9 trainings in the community about recognizing and reporting child abuse. CPT employees testified in court a total of 26 times in Escambia County Cases.

Sincerely,


Kristen Bucey
Child Protection Team Program Director



**Northwest Florida Comprehensive
Services for Children, Inc.
d/b/a 90Works**

**Financial Statements
and Supplemental Information**

June 30, 2015



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com | blog.cricpa.com



Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
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June 30, 2015

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Carr, Riggs & Ingram, LLC
Certified Public Accountants
500 Grand Boulevard
Suite 210
Miramar Beach, Florida 32550

(850) 837-3141
(850) 654-4619 (fax)
CRlcpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Northwest Florida Comprehensive Services for Children, Inc. d/b/a 90Works (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 90Works as of June 30, 2015, 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.

Report on Summarized Comparative Information

We have previously audited 90Works' 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 20, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 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 Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, Rules of the Auditor General, *Florida Single Audit Act Audits – Nonprofit and For-profit Organizations*, 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 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 February 24, 2016 on our consideration of 90Works' 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 90Works' internal control over financial reporting and compliance.

Caru, Riggs & Ingram, L.L.C.

Miramar Beach, Florida
February 24, 2016

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Statement of Financial Position
(With Comparative Totals as of June 30, 2014)

<i>June 30,</i>	2015	2014
Assets		
Current assets		
Cash	\$ 485,241	\$ 374,927
Investments	12,194	263,090
Accounts receivable	792,468	716,962
Prepaid expense	34,934	4,264
Total current assets	1,324,837	1,359,243
Property and equipment, net	1,715,815	343,867
Other assets	4,006	10,403
Total assets	\$ 3,044,658	\$ 1,713,513
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 113,237	\$ 35,131
Accrued liabilities	199,110	170,224
Note payable, current portion	30,453	-
Advances on grant revenue	96,931	57,237
Other liabilities	3,374	-
Total current liabilities	443,105	262,592
Long-term liabilities		
Note payable, less current portion	1,133,349	-
Total liabilities	1,576,454	262,592
Net assets		
Temporarily restricted	12,725	12,725
Unrestricted		
Board designated	-	250,000
Undesignated	1,455,479	1,188,196
Total net assets	1,468,204	1,450,921
Total liabilities and net assets	\$ 3,044,658	\$ 1,713,513

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

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Statement of Activities
(With Comparative Totals as of June 30, 2014)

<i>Year ended June 30,</i>	2015			2014
	Unrestricted	Temporarily Restricted	Total	Total
Public support and revenue				
Federal and state grants	\$ 5,640,653	\$ -	\$ 5,640,653	\$ 4,903,393
Local sources	171,195	-	171,195	200,768
Investment income	2,237	-	2,237	2,564
Medical services	272,684	-	272,684	267,894
Rental income	31,180	-	31,180	-
Donations and other income	50,821	-	50,821	28,983
In-kind contributions	189,879	-	189,879	164,909
Total public support and revenue	6,358,649	-	6,358,649	5,568,511
Expenses				
Program services				
Children and families	6,286,353	-	6,286,353	5,413,586
Supporting services				
Administrative and general	55,013	-	55,013	20,550
Total expenses	6,341,366	-	6,341,366	5,434,136
Increase in net assets	17,283	-	17,283	134,375
Net assets - beginning of year	1,438,196	12,725	1,450,921	1,316,546
Net assets - end of year	\$ 1,455,479	\$ 12,725	\$ 1,468,204	\$ 1,450,921

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

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Statement of Functional Expenses
(With Comparative Totals as of June 30, 2014)

<i>Year ended June 30,</i>	2015			2014
	Program Services:			
	Children and Families	Administrative and General	Total Expenses	Total Expenses
Personnel costs				
Salaries, wages and benefits	\$ 2,960,270	\$ 343,583	\$ 3,303,853	\$ 2,922,212
Payroll taxes and fees	380,085	44,610	424,695	480,983
Total personnel costs	3,340,355	388,193	3,728,548	3,403,195
Operating expenses				
Advertising	31,526	4,523	36,049	33,607
Direct assistance to families	999,091	-	999,091	691,602
Professional services	654,320	56,658	710,978	530,088
Travel	227,128	3,819	230,947	225,437
Communications	69,292	10,149	79,441	69,976
Office and supplies	147,273	35,077	182,350	150,684
Depreciation	24,844	6,488	31,332	35,924
Rentals	95,699	34,850	130,549	137,187
Insurance and bond premiums	44,948	18,515	63,463	39,017
Repairs and maintenance	16,437	9,166	25,603	31,013
Interest	2,577	21,943	24,520	3,281
Utilities	18,890	9,077	27,967	22,239
Dues and fees	5,232	75	5,307	4,532
Miscellaneous	41,249	23,972	65,221	56,354
Allocation of indirect costs	567,492	(567,492)	-	-
Total operating expenses	2,945,998	(333,180)	2,612,818	2,030,941
Total expenses	\$ 6,286,353	\$ 55,013	\$ 6,341,366	\$ 5,434,136

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

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Statement of Cash Flows
(With Comparative Totals as of June 30, 2014)

<i>Year ended June 30,</i>	2015	2014
Cash flows from operating activities		
Increase in net assets	\$ 17,283	\$ 134,375
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:		
Depreciation	31,332	35,924
Loss on disposal of property	-	21,502
Realized gain on investment	(2,237)	(699)
Changes in operating assets and liabilities:		
Accounts receivable	(75,506)	(118,004)
Prepaid expense	(30,670)	(372)
Other assets	6,397	-
Accounts payable	78,106	(1,920)
Accrued liabilities	28,886	17,628
Other liabilities	3,374	-
Advances on grant revenue	39,694	(30,339)
Net cash provided (used) by operating activities	96,659	58,095
Cash flows from investing activities		
Proceeds from sale of investments	253,133	-
Investment purchases	-	(1,120)
Purchase of building and equipment	(1,403,280)	(18,122)
Net cash provided (used) by investing activities	(1,150,147)	(19,242)
Cash flows from financing activities		
Proceeds from mortgage	1,180,936	-
Note repayments	(17,134)	(71,220)
Net cash provided (used) by financing activities	1,163,802	(71,220)
Net increase (decrease) in cash	110,314	(32,367)
Cash at beginning of year	374,927	407,294
Cash at end of year	\$ 485,241	\$ 374,927

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

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Notes To Financial Statements

NOTE 1: NATURE OF ORGANIZATION

Northwest Florida Comprehensive Services for Children, Inc. d/b/a 90Works (90Works) was organized as a not-for-profit corporation under the laws of the State of Florida in 1983. Its primary purpose is to overcome homelessness, poverty and family violence by helping people become self-sufficient.

A majority of revenues are received from federal and state sources. 90Works does not receive significant contributions from the general public nor does it engage in substantial fund-raising activities.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Financial Statement Presentation

The financial statements of 90Works have been prepared using the accrual basis of accounting which recognizes revenues and support when earned and expenses as incurred. Federal, state and local government funds are recorded as support when performance occurs under the terms of the grant or contract agreement. Contributions are recorded as revenue when received, and no promises to give are recorded as receivable. 90Works is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. At June 30, 2015, 90Works does not have any permanently restricted assets. Net assets and changes therein are classified as follows:

Unrestricted net assets - Net assets not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that will be met by actions of 90Works and/or the passage of time.

Property and Equipment

Property and equipment is stated at cost. 90Works' capitalization policy requires applicable costs be capitalized when amounts equal or exceed \$5,000 and the useful life of the asset exceeds one year. Depreciation is recognized on a straight-line basis over the estimated useful lives, which range from three to forty years.

A significant number of 90Works' fixed assets were purchased with federal and state government support. As a result, if such assets are disposed, the granting agency that participated in the funding of the purchase has a contractual right to participate in the proceeds from the disposition. No disposition of such assets occurred during the year ended June 30, 2015.

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Notes To Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Federal and State Awards

Revenue from government grants is recorded when earned, which is generally when the allowable costs of the specific grant provisions have been incurred or the performance of services rendered. Such revenue is subject to audit by the grantor and, if the examination results in a deficiency of allowable expenses, 90Works will be required to refund any deficiencies. Management has not been notified of any pending claims, and is unaware of any material contingent liabilities that would require disclosure as of June 30, 2015.

Revenues from program fees are recognized in the period in which the earnings process is substantially complete and goods have been delivered or services performed.

Functional Allocation of Expenses

The costs of providing various program activities have been summarized on a functional basis in the statement of activities, accordingly, certain costs have been allocated between programs and general and administrative expenses.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, 90Works considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Investments

Investments consist of certificates of deposit that mature within one to three years of purchase and an investment in an endowment mutual fund. All investments are stated at fair value. Investment income, including realized and unrealized gains and losses, is reflected in the Statement of Activities.

Income Taxes

90Works is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as a non-for-profit corporation.

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 may differ from those estimates.

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Notes To Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In-Kind Contribution

90Works records various types of in-kind support including contributed facilities, professional services and materials. Donated building space is recorded at the fair rental value of comparable space. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received. All contributions are considered available for unrestricted use, unless specifically restricted by donors, and are treated as in-kind support for purposes of meeting grantor matching requirements. The amounts reflected in the accompanying financial statements as in-kind support are offset by amounts included in expenses, unless the nature of the asset requires capitalization in the property and equipment accounts.

Comparative Information

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 90Works' financial statements for the year ended June 30, 2014, from which the summarized information was derived.

Evaluation of Subsequent Events

In preparing the financial statements, 90Works' management has evaluated events and transactions for potential recognition or disclosure through February 24, 2016, which is the date the financial statements were available to be issued.

NOTE 3: INVESTMENTS

90Works has invested in the Greater Escambia County Foundation (a community foundation), which has established an endowment for the benefit of 90Works. The investment has a market value of \$12,194 as of June 30, 2015. The market value is based on the closing price reported on an active market. An unrealized loss of \$147 is included in the Statement of Activities.

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Notes To Financial Statements

NOTE 4: ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following:

<i>June 30,</i>	2015
Ounce of Prevention	\$ 179,084
U.S. Department of Veteran Affairs	91,127
Florida Department of Health	116,726
Other receivables	405,531
	\$ 792,468

90Works considers all accounts receivable to be fully collectible; therefore, no allowance for doubtful accounts has been established. No amounts in the accounts receivable balance are considered to be past due.

NOTE 5: PROPERTY AND EQUIPMENT

Major classifications of property and equipment are summarized as follows:

<i>June 30,</i>	2015
Land	\$ 511,587
Building	1,339,651
Furniture and fixtures	174,431
Total, prior to depreciation	2,025,669
Less accumulated depreciation	(309,854)
Total	\$ 1,715,815

During 2015, 90Works purchased land and a building for its administrative and program office. The land and building are pledged as collateral for the mortgage note payable (see Note 7). Depreciation expense charged to operations for the year ended June 30, 2015 totaled \$31,332.

NOTE 6: TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2015, 90Works is holding funds totaling \$12,725 for another organization. These funds are considered to be temporarily restricted net assets.

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Notes To Financial Statements

NOTE 7: MORTGAGE PAYABLE

During fiscal year 2015, 90Works signed a mortgage note payable for the purchase of an administrative and program office building. The mortgage note payable terms include interest of 3.5% for 25 years. Monthly installments of \$5,951 began on December 15, 2014, and the note matures November, 2039. The mortgage is collateralized by land and a building. Annual maturities for the next five years are as follows:

<i>For the year ended June 30,</i>	Prinicipal	Interest	Total
2016	\$ 30,453	\$ 40,953	\$ 71,406
2017	31,664	39,742	71,406
2018	32,806	38,600	71,406
2019	33,989	37,417	71,406
2020	35,116	36,290	71,406
Thereafter	999,774	385,737	1,385,511
	\$ 1,163,802	\$ 578,739	\$ 1,742,541

NOTE 8: CONCENTRATIONS OF CREDIT RISK

90Works maintains cash balances at a local financial institution. Cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) at this institution up to \$250,000. From time to time 90Works' cash balances exceed these federal insurance limits.

90Works receives a substantial amount of support from federal and state government agencies. The Florida Department of Health and Florida Department of Children and Families provided approximately \$3.2 million of revenue for the fiscal year ending June 30, 2015, which represents 59% of federal and state grant revenues recorded by 90Works for the fiscal year.

NOTE 9: EMPLOYEE BENEFIT PLAN

90Works offers a 401(k) plan to its employees through the professional employment organization from which 90Works leases its employees. 90Works does not make matching or discretionary contributions to the plan on behalf of its employees.

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Notes To Financial Statements

NOTE 10: OPERATING LEASES

90Works has leased office space and equipment under operating lease agreements. Rental expense for the fiscal year ended June 30, 2015 totaled \$130,549 for office space and \$29,452 for other leased equipment. These leases expire between September 2015 and June 2016.

The future minimum lease payments for the remaining lease terms are as follows:

For the year ending June 30,

2016	\$	96,049
2017		4,260
Total lease obligation		\$ 100,309

NOTE 11: RENT INCOME

As part of the building purchase transaction, 90Works assumed the responsibilities as landlord to a preexisting commercial lease. Rent income is received monthly in installments of \$3,374. Total future rents to be received are as follows:

For the year ending June 30,

2016	\$	40,483
2017		40,483
Total rental income		\$ 80,966



Supplemental Information

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2015

Federal/State Grantor Pass-through Grantor Federal Program/State Project Title	CFDA/ CSFA Number	Contract Number	Total Expenditures
Federal Awards			
<u>U.S. Department of Health and Human Services</u>			
Passed through State of Florida, Department of Health			
Social Services Block Grant	93.667	CPS-1X	\$ 340,934
Passed through State of Florida, Department of Children and Families, Passed through University of South Florida			
PPHF Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	93.750	6414-1079-00-B	57,715
PPHF Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	93.332	6414-1082-00-A	151,359
Subtotal University of South Florida			209,074
Lakeview Center, Inc.			
Child Abuse Prevention and Treatment Grant	93.669	C-006-100	21,353
Title IV-B Child Welfare Services	93.645	C-006-100	24,156
Title IV-B Part II Promoting Safe & Stable Families	93.556	C-006-100	141,146
Temporary Assistance for Needy Families	93.558	C-006-100	623,147
Subtotal Lakeview Center, Inc.			809,802
Ounce of Prevention Fund of Florida			
Temporary Assistance for Needy Families	93.558	HF 13-14-12	150,621
Community-Based Child Abuse Prevention	93.590	HF 13-14-12	12,765
Affordable Care Act - Maternal, Infant, and Early Childhood Home Visiting	93.505	HF 13-14-12M	466,355
Subtotal Ounce of Prevention Fund of Florida			629,741
Passed through Okaloosa/Walton Homeless Continuum of Care Opportunity, Inc.			
Homeless Prevention	93.558	APZ52	19,400
Passed through EscaRosa Coalition on the Homeless, Inc.			
Homeless Prevention	93.558	LPZ11	27,000
Passed through Florida Healthy Kids Corporation			
Children's Health Insurance Program	93.767	N/A	55,000
Passed through University of South Florida			
Children's Health Insurance Program	93.767	6414-1072-00-E	22,142
Total Department of Health and Human Services			2,113,093

(continued)

See accompanying notes to schedule of federal awards and state assistance.

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2015

Federal/State Grantor Pass-through Grantor Federal Program/State Project Title	CFDA/ CSFA Number	Contract Number	Total Expenditures
<u>U.S. Department of Justice</u>			
Passed through State of Florida, Office of the Attorney General			
Crime Victim Assistance	16.575	V13143, 105-14143	163,069
<u>U.S. Department of Veteran Affairs</u>			
Supportive Services for Veteran Families	64.033	12-FL-271, 12-ZZ-02	1,258,977
<u>U.S. Department of Housing & Urban Development</u>			
Emergency Solutions Grant Program	14.231	Multiple	523,744
Total expenditures of federal awards			4,058,883
State Assistance			
<u>State of Florida, Department of Health</u>			
Medical Services for Abused-Neglected Children	64.006	CPS-1X	515,093
Infant and Toddler Step-Down	64.010	COQSB	318,731
Total State of Florida, Department of Health			833,824
<u>State of Florida, Department of Children & Families</u>			
Passed through Lakeview Center, Inc.			
Out of Home	60.074	C-006-100	237,098
Community-Based Care Supports - FST Flex funds	60.075	54-1-SVC	15,570
Total State of Florida, Department of Children and Families			252,668
<u>State of Florida, State Court System</u>			
Passed through Emerald Coast Children's Advocacy Center			
Florida Network of Children Advocacy Centers	22.016		82,075
Passed through Gulf Coast Kid's House			
Florida Network of Children Advocacy Centers	22.016		79,779
Total State of Florida, State Court System			161,854
Total expenditures of state financial assistance			1,248,346
Total expenditures of federal awards and state financial assistance			\$ 5,307,229

See accompanying notes to schedule of federal awards and state assistance.



Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2015

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal and state grant activity of 90Works under programs of the federal government and state projects for the year ended June 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations* and Chapter 10.650, Rules of the Auditor General, *Florida Single Audit Act Audits – Nonprofit and For-Profit Organizations*. Because the schedule presents only a selected portion of the operations of 90Works, it is not intended to and does not present the financial position, changes in net assets or cash flows of 90Works.

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 OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



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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 of
Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Pensacola, Florida

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 financial statements of Northwest Florida Comprehensive Services for Children, Inc. d/b/a 90Works (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, 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 February 24, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 90Works 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 90Works' internal control. Accordingly, we do not express an opinion on the effectiveness of 90Works' 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 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 considered to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 90Works' financial statements are 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 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

This report is intended 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.

Caru, Riggs & Ingram, L.L.C.

Miramar Beach, Florida
February 24, 2016



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Independent Auditor's Report On Compliance With Requirements That Could Have a Direct and Material on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General of the State of Florida

To the Board of Directors
Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Pensacola, Florida

Report on Compliance for Each Major Federal and State Program

We have audited Northwest Florida Comprehensive Services for Children, Inc. d/b/a 90Works' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, and the requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that could have a direct and material effect on each of 90Works' major federal programs and state projects for the year ended June 30, 2015. 90Works' major programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of 90Works' major federal programs and state projects based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General, *Florida Single Audit Act Audits – Nonprofit and For-profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal programs or state projects occurred. An audit includes examining, on a test basis, evidence about 90Works' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of 90Works' compliance.

Opinion on Each Major Federal Program

In our opinion, 90Works complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal award programs and state projects for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal program is not modified with respect to these matters.

90Works' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. 90Works' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

The management of 90Works is responsible for establishing and maintaining effective internal control over compliance with requirements referred to above. In planning and performing our audit of compliance, we considered 90Works' internal control over compliance with types of requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 90Works' 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 or state project on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-002, that we consider to be a significant deficiency.

90Works' response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. 90Works' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal controls 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 OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Miramar Beach, Florida

February 24, 2016

**Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Schedule of Findings and Questioned Costs
Federal Programs and State Financial Assistance Projects
For the Year Ended June 30, 2015**

SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unmodified opinion on the financial statements of Northwest Florida Comprehensive Services for Children, Inc. 90Works (90Works).
2. No significant deficiencies relating to the audit of the financial statements are 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 of 90Works, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses and one significant deficiency in internal control over major federal award programs and state projects are reported in the Report on Compliance with Requirements That Could Have a Direct and Material on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General of the State of Florida.
5. The auditor’s report on compliance for the major federal awards programs and state projects for 90Works, expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The following were tested as major programs or projects:

Federal Program	CFDA #	Expenditures
Supportive Services for Veteran Families	64.033	\$ 1,258,977
Temporary Assistance for Needy Families	93.558	\$ 820,168
Social Services Block Grant	93.667	\$ 340,934
Cooperative Agreement to Support Navigators in Federally-Facilitated and State Partnership Exchanges	93.332	\$ 151,359
State Project	CSFA#	Expenditures
Medical Services for Abused-Neglected Children	64.006	\$ 515,093
Infant Step-down	64.010	\$ 318,731

**Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Schedule of Findings and Questioned Costs
Federal Programs and State Financial Assistance Projects
For the Year Ended June 30, 2015**

8. The threshold for distinguishing Type A and B programs/projects was \$300,000 for major federal programs and state projects.
9. 90Works did not qualify as a low-risk auditee pursuant to OMB Circular A-133.

Findings Related To The Financial Statements That Are Required To Be Reported Under Generally Accepted Government Auditing Standards (GAGAS)

The results of our audit of 90Works did not disclose any findings required to be reported in accordance with GAGAS.

Findings And Questioned Costs For Major Federal Programs And For Major State Projects

The results of our audit of 90Works disclosed three findings required to be reported under the provisions of OMB Circular A-133, *Audits of States, Local Governments, Non-Profit Organizations* or under Chapter 10.650, Rules of the Auditor General, *Florida Single Audit Act Audits – Nonprofit and For-profit Organizations*. Findings 2015-001 and 2015-002 are detailed beginning on page 23.

A Summary of Prior Audit Findings begins on page 25.

A management letter as required by Sections 215.97(9)(f), and 215.97(10)(d), Florida Statutes and defined in Rule 10.654(1)(e), Rules of the Auditor General is not presented because no items exist that are required to be reported.

**Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Schedule of Findings and Questioned Costs
Federal Programs and State Financial Assistance Projects
For the Year Ended June 30, 2015**

Finding 2015-001: Social Services Block Grant – CFDA No. 93.667; Medical Services for Abused-Neglected Children – CFSA No. 64.006; Infant Step-Down – CFSA No. 64.010; Grant period: Year Ended June 30, 2015

Criteria: OMB A-122 Cost principles for Non-Profit Organizations states “Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the non-profit organization, are allowable, subject to subparagraphs b and c when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal Government.”

Condition: 90Works executed a contract with a current employee to perform medical billing services.

Cause: 90Works tried unsuccessfully to find an outside vendor to provide medical billing services when outsourcing was suggested by the former Medical Director.

Effect: Approximately \$28,000 was charged to the programs in connection with the contract of a current 90Works employee which is not allowable as defined in OMB A-122.

Recommendation: We recommend 90Works utilize a different procedure for performing medical billing services. The service can either be performed by an employee as part of his/her regular services or performed by an outside vendor who is not currently an officer or an employee.

Management response: 90Works will revert back to having medical billings performed as part of an employee’s regular services.

**Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Schedule of Findings and Questioned Costs
Federal Programs and State Financial Assistance Projects
For the Year Ended June 30, 2015**

Finding 2015-002: Social Services Block Grant – CFDA No. 93.667; Infant Step-Down – CFSA No. 64.010; Grant period: Year Ended June 30, 2015

Criteria: 90Works policy F9(L) requires that each employee must have current payroll funding source form in their personnel file. At a minimum it states that the forms will be reviewed in June of each year.

Condition: During our audit procedures, we discovered that funding source forms for the CPT program were last updated in 2012 and do not reflect current funding percentages.

Cause: The annual reviews and updates to the employee funding source forms were apparently not conducted.

Effect: Employee funding source forms did not adequately support the costs charged to grants.

Recommendation: We recommend the Program Managers review the funding source for employees annually and ensure a current form is retained in each employee file.

Management response: We have gone over the policy with the Directors and reiterated the need for payroll funding source forms to be reviewed at least annually. In addition, the CFO has revised the spreadsheet that is part of the CPT budget that will help the Director to better accomplish this task.

Northwest Florida Comprehensive Services for Children, Inc.
d/b/a 90Works
Summary of Prior Audit Findings
For the Year Ended June 30, 2015

Finding 2014-001: Journal Entry Review

Condition: During the performance of our audit procedures over property and equipment, we noted the adjustments made to implement the change in the capitalization threshold were incorrect. We proposed a material audit adjustment to correct multiple property and equipment general ledger accounts.

Recommendation: We recommended that management design control policies and procedures over adjusting journal entries to ensure sufficient review of the entries so that they are recorded correctly.

Current Status: 90Works revised their purchasing policy. No similar findings were noted in the 2015 audit.

Finding 2014-002: Supportive Services for Veteran Families – CFDA No. 64.033; Grant period: Year Ended June 30, 2014

Condition: 90Works was unable to produce documentation to support the period of time covered by a utility assistance payment as required. Our test over this compliance requirement resulted in questioned costs of \$1,423. These potential improper payments could lead to amounts that the granting agencies would require to be refunded back to them if they are substantial enough and relate to federal programs.

Recommendation: We recommended 90Works obtain documentation that specifies the time period of the requested assistance payment.

Current Status: The recommendation was adopted in the current fiscal year. No similar findings were noted in the 2015 audit.

Finding 2014-003: Family Support Team – CSFA No. 60.094; Grant period: June 30, 2014

Condition: Supervisor approvals of individual Service Level Activity Reports (SALs) are not evidenced on the reports. Nor do they appear to be on the reconciliation between the SALs and employee cards. Because of the failure to require approval from the proper level of management, employees SALs may inaccurately reflect time charged to the program.

Recommendation: We recommended 90Works implement procedures that require a supervisor's written approval of an individual's SAL.

Current Status: The recommendation was adopted in the current fiscal year. No similar findings were noted in the 2015 audit.

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2014

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.

Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015**

<p>B Check if applicable:</p> <p><input checked="" type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>C Name of organization NORTHWEST FLORIDA COMPREHENSIVE SERVICES FOR CHILDREN, INC.</p> <p>Doing business as 90 WORKS</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite 115 GREGORY SQUARE</p> <p>City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 32502</p> <p>F Name and address of principal officer: CATE JORDAN SAME AS C ABOVE</p>	<p>D Employer identification number 59-2299573</p> <p>E Telephone number 855-909-6757</p> <p>G Gross receipts \$ 6,278,228.</p> <p>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)</p> <p>H(c) Group exemption number ▶</p>
<p>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</p> <p>J Website: ▶ HTTP://WWW.90WORKS.ORG/</p> <p>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p> <p>L Year of formation: 1983 M State of legal domicile: FL</p>		

Part I Summary

Activities & Governance	<p>1 Briefly describe the organization's mission or most significant activities: OVERCOMING HOMELESSNESS, POVERTY AND FAMILY VIOLENCE BY BECOMING SELF-SUFFICIENT</p> <p>2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p> <p>3 Number of voting members of the governing body (Part VI, line 1a) 3 9</p> <p>4 Number of independent voting members of the governing body (Part VI, line 1b) 4 9</p> <p>5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5 76</p> <p>6 Total number of volunteers (estimate if necessary) 6 8</p> <p>7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.</p> <p>b Net unrelated business taxable income from Form 990-T, line 34 7b 0.</p>																									
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Prior Year</th> <th style="text-align: right;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">5,235,459.</td> <td style="text-align: right;">5,959,173.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">267,894.</td> <td style="text-align: right;">272,684.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">-19,413.</td> <td style="text-align: right;">2,384.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">9,131.</td> <td style="text-align: right;">43,987.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">5,493,071.</td> <td style="text-align: right;">6,278,228.</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	5,235,459.	5,959,173.	9 Program service revenue (Part VIII, line 2g)	267,894.	272,684.	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-19,413.	2,384.	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,131.	43,987.	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,493,071.	6,278,228.							
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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	<p>Signature of officer</p> <p>CATE JORDAN, EXECUTIVE DIRECTOR</p> <p>Type or print name and title</p>	<p>Date</p>
Paid Preparer Use Only	<p>Print/Type preparer's name</p> <p>Firm's name ▶ CARR, RIGGS & INGRAM, LLC</p> <p>Firm's address ▶ 500 GRAND BOULEVARD, SUITE 210 MIRAMAR BEACH, FL 32550</p>	<p>Preparer's signature</p> <p>Date</p> <p>Firm's EIN ▶ 72-1396621</p> <p>Phone no. (850) 837-3141</p>

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: OVERCOMING HOMELESSNESS, POVERTY AND FAMILY VIOLENCE BY BECOMING SELF-SUFFICIENT

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] 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 \$ 1,507,999. including grants of \$ 0.) (Revenue \$ 26,219.) TO DIAGNOSE CHILD ABUSE VIA FORENSIC, PHYSICAL, AND SEXUAL EXAMINATIONS IN ESCAMBIA, SANTA ROSA, OKALOOSA, AND WALTON COUNTIES.

4b (Code:) (Expenses \$ 1,258,638. including grants of \$ 177,211.) (Revenue \$ 64,866.) TO PROVIDE FAMILY SUPPORT SERVICES IN SANTA ROSA COUNTY WHERE CHILDREN ARE AT RISK OF ABUSE.

4c (Code:) (Expenses \$ 1,258,977. including grants of \$ 392,510.) (Revenue \$ 0.) TO PROVIDE SUPPORTIVE SERVICES TO VETERANS' FAMILIES

4d Other program services (Describe in Schedule O.) (Expenses \$ 2,186,352. including grants of \$ 429,370.) (Revenue \$ 227,970.)

4e Total program service expenses 6,211,966.

**NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.**

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>		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 temporarily restricted endowments, permanent endowments, or 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>		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?		

**NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.**

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
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>	21		X
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>	22	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		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>	24a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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>	25a		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>	25b		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		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>	32		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>	33		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>	34		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
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>	36		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	X	

NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.

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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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		
2b	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)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in 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
4b	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
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	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
6b	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).		
7a	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
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	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.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

Section A. Governing Body and Management

		Yes	No
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 in Schedule O.		
1b	Enter the number of voting members included in 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, or 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 in 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 in 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 in 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 in 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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **CATE JORDAN, EXECUTIVE DIRECTOR - 855-909-6757**
115 GREGORY SQUARE, PENSACOLA, FL 32502

NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.

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				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 5,811,848.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 147,325.				
	g Noncash contributions included in lines 1a-1f: \$	109,311.				
	h Total. Add lines 1a-1f	▶ 5,959,173.				
Program Service Revenue	2 a THIRD-PARTY REIMBURSEM	Business Code 624100	272,684.	272,684.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶ 272,684.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 2,218.	2,218.			
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	(i) Real	31,180.			
		(ii) Personal				
		b Less: rental expenses	0.			
	c Rental income or (loss)	31,180.				
	d Net rental income or (loss)	▶ 31,180.	31,180.			
	7 a Gross amount from sales of assets other than inventory	(i) Securities	166.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	0.			
		c Gain or (loss)	166.			
	d Net gain or (loss)	▶ 166.	166.			
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events		▶				
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory	▶				
Miscellaneous Revenue		Business Code				
11 a	MISC. REVENUE	900099	12,807.	12,807.		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d	▶ 12,807.				
12 Total revenue. See instructions.	▶ 6,278,228.	319,055.	0.	0.		

**NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.**

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
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	999,091.	999,091.		
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	210,593.		210,593.	
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	2,961,355.	2,842,082.	119,273.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	148,968.	133,320.	15,648.	
9 Other employee benefits	131,905.	118,188.	13,717.	
10 Payroll taxes	275,727.	246,765.	28,962.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	26,500.	24,388.	2,112.	
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.)	606,910.	558,545.	48,365.	
12 Advertising and promotion	36,049.	31,526.	4,523.	
13 Office expenses	182,350.	147,273.	35,077.	
14 Information technology	79,441.	69,292.	10,149.	
15 Royalties				
16 Occupancy	127,549.	92,699.	34,850.	
17 Travel	230,947.	227,128.	3,819.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	24,520.	2,577.	21,943.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	31,332.	24,844.	6,488.	
23 Insurance	63,463.	44,948.	18,515.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	65,221.	41,249.	23,972.	
b UTILITIES	27,967.	18,890.	9,077.	
c REPAIRS & MAINTENANCE	25,603.	16,437.	9,166.	
d DUES & FEES	5,307.	5,232.	75.	
e All other expenses		567,492.	-567,492.	
25 Total functional expenses. Add lines 1 through 24e	6,260,798.	6,211,966.	48,832.	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 if following SOP 98-2 (ASC 958-720)

**NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.**

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	162,670.	1	220,001.
	2 Savings and temporary cash investments	475,345.	2	277,432.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	716,962.	4	792,468.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,264.	9	34,934.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,025,668.		
	b Less: accumulated depreciation	309,851.		
		343,869.	10c	1,715,817.
	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	10,403.	15	4,006.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,713,513.	16	3,044,658.	
Liabilities	17 Accounts payable and accrued expenses	205,355.	17	312,347.
	18 Grants payable		18	
	19 Deferred revenue	57,237.	19	96,931.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	1,163,802.
	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	3,374.
	26 Total liabilities. Add lines 17 through 25	262,592.	26	1,576,454.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,438,196.	27	1,455,479.
	28 Temporarily restricted net assets	12,725.	28	12,725.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,450,921.	33	1,468,204.	
34 Total liabilities and net assets/fund balances	1,713,513.	34	3,044,658.	

**NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.**

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	6,278,228.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,260,798.
3	Revenue less expenses. Subtract line 2 from line 1	3	17,430.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,450,921.
5	Net unrealized gains (losses) on investments	5	-147.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,468,204.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		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 in 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 in 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3453694.	4031838.	4617782.	5235459.	5959173.	23297946.
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	3453694.	4031838.	4617782.	5235459.	5959173.	23297946.
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.						23297946.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	3453694.	4031838.	4617782.	5235459.	5959173.	23297946.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	7,049.	2,794.	1,370.	5,689.	33,564.	50,466.
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.)	3,824.	15,294.	11,852.	5,531.	12,807.	49,308.
11 Total support. Add lines 7 through 10						23397720.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	99.57 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	99.69 %
16a 33 1/3% support test - 2014. 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 - 2013. 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 - 2014. 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 - 2013. 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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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 (b) and (c) 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 11a or 11b in Part I, answer (b) and (c) 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 (b) and (c) 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent 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 in 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 in line 9(a)) 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 in line 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) 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 (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <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 (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

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

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2014

Open to Public Inspection

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **NORTHWEST FLORIDA COMPREHENSIVE SERVICES FOR CHILDREN, INC.** Employer identification number **59-2299573**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to 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" to 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 (e.g., 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 8/17/06, 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, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

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

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

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

(ii) Assets included in Form 990, Part X

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

a Revenue included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

NORTHWEST FLORIDA COMPREHENSIVE SERVICES FOR CHILDREN, INC.

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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 in Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in 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" to 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" to 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		51,587.		51,587.
b Buildings		1,666,335.	68,283.	1,598,052.
c Leasehold improvements				
d Equipment				
e Other		307,746.	241,568.	66,178.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,715,817.

**NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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" to 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" to 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" to 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) RENTER DEPOSIT	3,374.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	3,374.

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

**NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.**

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to 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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
HOUSEHOLD SUPPLIES	1300	25,100.	78,650.	CURRENT MARKET VALUE	FOOD, CLOTHING, AND HOUSEHOLD SUPPLIES
LIVING EXPENSE ASSISTANCE	805	895,341.	0.		

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

PART I, LINE 2:

ANNUAL BUDGETS ARE SUBMITTED TO FUNDERS. MONTHLY PROFIT/LOSS STATEMENTS ARE PROVIDED TO THE ED, PROGRAM DIRECTORS, PROGRAM MANAGERS AND THE BOARD OF DIRECTORS. MONTHLY BALANCE SHEETS ARE PROVIDED TO THE ED AND THE BOARD OF DIRECTORS.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

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.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **NORTHWEST FLORIDA COMPREHENSIVE SERVICES FOR CHILDREN, INC.** Employer identification number **59-2299573**

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				
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 ▶ (CONSUMER GOOD)	X	105	109,311.	COMPARABLE FAIR VALU
26 Other ▶ (DONATED SERVI)	X	16	0.	COMPARABLE FAIR VALU
27 Other ▶ (RENT & UTILIT)	X	1	0.	COMPARABLE FAIR VALU
28 Other ▶ ()				

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

	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 is not 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 non-standard 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 did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2014)

Part II

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

SCHEDULE M, LINE 33:

DONATED VOLUNTEER SERVICES OF \$77,568 AND DONATED USE OF FACILITIES OF \$3,000 WERE NOT REPORTED ON FORM 990 AS REVENUE AND EXPENSES.

DRAFT

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

NORTHWEST FLORIDA COMPREHENSIVE
SERVICES FOR CHILDREN, INC.

Employer identification number
59-2299573

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

OTHER FAMILY AND CHILDREN SUPPORTIVE PROGRAMS

EXPENSES \$ 2,186,352. INCLUDING GRANTS OF \$ 429,370. REVENUE \$ 227,970.

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

UPON RECEIPT OF THE FORM 990 DRAFT FROM ACCOUNTANTS, THE CEO AND CFO REVIEW
THE DOCUMENT. THE FORM 990 IS SIGNED AND FILED UPON APPROVAL.

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

ANNUALLY THE BOARD OF DIRECTORS SIGN A CONFLICT OF INTEREST STATEMENT THAT
IS REVIEWED BY THE EXECUTIVE DIRECTOR.

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

COMPENSATION OF ALL EMPLOYEES IS DETERMINED ON AN ANNUAL BASIS. THE CEO'S
PAY IS DECIDED ON AND APPROVED BY THE BOARD OF DIRECTORS AS A WHOLE. THE
CEO DETERMINES THE PAY OF ALL OTHER EMPLOYEES BASED ON THE APPROVED BUDGET.
THOSE AMOUNTS ARE THEN APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION ON
ANOTHER'S WEBSITE - WWW.GUIDESTAR.ORG.

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

THE ORGANIZATION MAKES ALL DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C:

Name of the organization NORTHWEST FLORIDA COMPREHENSIVE SERVICES FOR CHILDREN, INC.	Employer identification number 59-2299573
---	---

THE ORGANIZATION DID NOT CHANGE ITS OVERSIGHT OR SELECTION PROCESS DURING THE TAX YEAR.

DRAFT

Internal Revenue Service
District Director

Department of the Treasury

Date: NOV 15 1985

Our Letter Dated:
August 27, 1984

Person to Contact:

R. V. Meter/lrj
Contact Telephone Number:

(404) 331-4516
Employer Identification
Number:

59-2299573
File Folder Number:
580059085

▷ Northwest Florida Comprehensive
Services For Children, Inc.
~~1108 Airport Boulevard, Suite C~~
Pensacola, FL ~~32504 32503~~
3902 N. 9th Ave., Suite 4

Dear Taxpayer:

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.

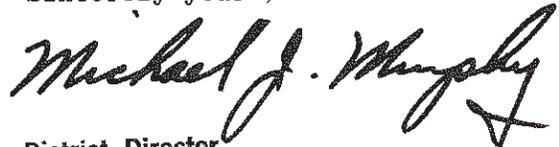
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section * . Your exempt status under section 501(c)(3) of the code is still in effect.

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 * status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section * 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

* 170(b)(1)(A)(vi) & 509(a)(1)

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Northwest Florida Comprehensive Services for Children, Inc.		
	2 Business name/disregarded entity name, if different from above 90Works		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <small>Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>5</u> Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) 115 Gregory Square		Requester's name and address (optional)
	6 City, state, and ZIP code Pensacola, FL 32502		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

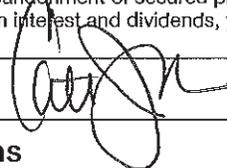
Social security number									
or									
Employer identification number									
5	9	-	2	2	9	9	5	7	3

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶ 	Date ▶ <u>4.24.15</u>
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/iw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Northwest Florida Legal Services, Inc.

Agency Address: 701 South J Street
Pensacola, FL 32502-5239

Program Name: Northwest Florida Legal Services, Inc.

Program Contact: Brenda F. Dotson, Administrator

Contact Email: dotsonb@nwfls.org

Contact Phone: 850-432-2336

25-Word Description of Program:

A non-profit law firm providing legal assistance/representation to qualifying applicants residing in Escambia and Santa Rosa counties, civil matters only, since 1978.

Amount Requested: 124,688.00

Amount Received Last Year, if applicable: 124,688.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

The previous year's funding was used to provide free legal assistance to low income members of Escambia county unable to afford to hire or consult with a private attorney. We were able to assist many families by telephone through our legal hotline program. Prospective clients can call our hotline number, be screened for eligibility and receive legal assistance via the hotline upon qualification.

Last year we provided assistance to 422 families in Escambia County with the county funding. The main areas of law covered were family law, consumer law, housing law and elder law. In many cases we were able to direct clients to the type of legal forms they needed to address their legal issues. In some areas we provided legal advice on how to handle certain circumstances that may or may not involve filing a legal action with the courts. (Please refer to attachment #1 for remaining info)

Briefly discuss how the funding you are currently requesting will be used.

This funding request will be used to provide similar services to residents of Escambia county that we have been providing since 1978. We try to respond to the areas of the greatest need for legal assistance in our community. Since 1978 the greatest need in Escambia county has always been issues involving the family. Custody, paternity, child support, dissolution of marriage and domestic violence issues have always been high priority issues for our program based upon the need in our community. We will also continue to assist Escambia residents with cases involving consumer finance issues. These may involve repossessions, garnishments, contract disputes, consumer scams and other related consumer issues. We provide legal assistance to our clients in the area of landlord tenant issues and other housing related issues. NWFLS also prepares wills, living wills and powers of attorneys for clients of Escambia county.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

We are continually searching for new sources of funding for our work. The traditional sources for funding have decreased dramatically over the past several years which has of course resulted in a huge decrease of over 50% in our total funding sources since 2008. If we are unable to find additional new funding causing a significant difference in our total funding level, the need to temporarily reduce services would be a possibility until we could secure other funding.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

NWFLS uses some family law cases provided with county funding as a match for funding received from the Victims of Crime Act (VOCA). The amount for next year's 25% match will be \$20,000 with the match ratio being 4 to 1.

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

1. Save clients from loss of primary housing due to eviction or foreclosure;
2. Prevent further domestic violence by assisting clients with a dissolution of marriage action;
3. Assist parents in obtaining legal rights to visit their children.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

1. Number of homes saved from eviction or foreclosure;
2. Number of families transitioned through divorce without further domestic violence;
3. Number of parents who obtained legal rights to visit their children.

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

1. Number of clients facing loss of primary housing through eviction or foreclosure;
2. Number of families with domestic violence transitioning through divorce;
3. Number of parents seeking their legal rights to visit their children.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	16,711.00	27,200.00	27,200.00
Programmatic Income	760.00	0.00	0.00
County Funding	190,588.00	209,688.00	209,688.00
City Funding	3,000.00	3,000.00	5,000.00
State Funding	431,530.00	311,926.00	311,926.00
Federal Funding	22,799.00	22,444.00	22,444.00
Memberships	0.00	0.00	0.00
Investment Income	9.00	25.00	25.00
Other Income	172.00	0.00	0.00
Total Income	665,569.00	574,283.00	576,283.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	9.00	8.00	8.00
Salaries and Wages	434,441.00	433,892.00	433,892.00
Employee Benefits	90,387.00	99,724.00	99,724.00
Professional Services	9,000.00	9,000.00	9,000.00
Contractual Services	5,344.00	5,344.00	5,344.00
Travel Expenses	4,490.00	5,500.00	5,500.00
Rentals and Leases	1,944.00	2,916.00	2,916.00
Communication	6,678.00	7,000.00	7,000.00
Postage and Freight	325.00	750.00	750.00
Repair and Maintenance	0.00	500.00	500.00
Printing and Binding	32.00	250.00	250.00
Marketing and Promotion	0.00	0.00	0.00
Fuel	0.00	0.00	0.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	5,217.00	5,500.00	5,500.00
Other Expenses	47,225.00	38,300.00	38,300.00
Capitalizable Assets	0.00	0.00	0.00
Total Expenses	605,083.00	608,676.00	608,676.00
Net Income	60486	-34393	-32393

Please explain any capitalizable asset contained in your request.

Case Services Report (CSR) - Crosstab Only

Selected Options

Funding Code

GENERAL FUND

Date Closed

10/01/2015 - 03/31/2016

AND

Case Disposition

Closed

County of Residence

ESCAMBIA

CSR

Legal Problem Category	Legal Problem Code	Close Reason	A -	B -	G -	IB -	Totals
			Counsel and Advice	Limited Action (Brief Service)	Negotiated Settlement with Litigation	Contested Court Decision	
01-09 Consumer	01 Bankruptcy/Debtor Relief		3	5	0	0	8
	02 Collect/Repo/Def/Garnsh		4	4	0	0	8
	03 Contract/Warranties		0	3	0	0	3
	09 Other Consumer/Finance		2	2	0	0	4
			9	14	0	0	23
20-29 Employment	29 Other Employment		1	0	0	0	1
			1	0	0	0	1
30-39 Family	31 Custody/Visitation		40	34	0	0	74
	32 Divorce/Sep./Annul.		75	16	0	1	92
	36 Paternity		2	1	0	0	3
	38 Support		19	20	0	0	39
			136	71	0	1	208
60-69 Housing	61 Federally Subsidized Housing		3	4	0	1	8
	62 Homeownership/Real Property (Not Foreclosure)		2	8	0	0	10
	63 Private Landlord/Tenant		11	7	1	2	21
	67 Mortgage Foreclosures (Not Predatory Lending/Practices)		0	2	0	0	2
	69 Other Housing		1	2	0	0	3
			17	23	1	3	44
70-79 Income Maintenance	75 SSI		2	2	0	0	4
	76 Unemployment Compensation		1	1	0	0	2
			3	3	0	0	6
80-89 Individual Rights	81 Immigration/Naturalization		2	0	0	0	2
			2	0	0	0	2
90-99 Misc	95 Wills and Estates		1	3	0	0	4
	96 Advanced Directives/Powers of Attorney		0	7	0	0	7
	99 Other Miscellaneous		6	2	0	0	8
			7	12	0	0	19
			175	123	1	4	303

ATTACHMENTS

NORTHWEST FLORIDA LEGAL SERVICES, INC.

Fiscal Year 2016-2017

- 1) Continuation of "How Last Year's Funds Were Used"
- 2) NWFLS 2014 Form 990
- 3) NWFLS IRS Letter of Determination
- 4) NWFLS 2015 Annual Audit
- 5) NWFLS W-9 Form

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

Our clients have access to our services by telephone where they may contact our legal hotline and be screened for eligibility. They may also log on to our website at nwfls.org where they may complete an application for services. Clients also have access to our services through many community outreach locations we visit such as loaves and fishes, pathways for change, many local hospitals, and numerous community agencies. Once the clients are determined to be eligible for services, they are contacted by one of our attorneys to discuss their legal issues and determine the best way to proceed. We also accept walk in clients at our office located at 701 South J Street, Pensacola, Florida 32502.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.
- ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning January 01, 2014, and ending December 31, 2014

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

C Name of organization Northwest Florida Legal Services, Inc.
 Doing business as Same as above
 Number and street (or P.O. box if mail is not delivered to street address) 701 South J Street Room/suite
 City or town, state or province, country, and ZIP or foreign postal code Pensacola, FL 32502-5239

D Employer identification number 59-1817996

E Telephone number 850-432-2336

F Name and address of principal officer: W. Douglas White
Same as above

G Gross receipts \$ 515,368

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes 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: ▶ NWFLS.org

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1978 **M** State of legal domicile: FL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Non-profit law firm organized in the state of Florida for the purpose of providing free legal assistance to financially qualifying persons residing in Escambia and Santa Rosa counties with non-criminal legal needs.</u>		
	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)	<u>3</u>	<u>8</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>8</u>
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<u>5</u>	<u>10</u>
	6	Total number of volunteers (estimate if necessary)	<u>6</u>	<u>2</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
	b	Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>	<u>0</u>
Revenue	8	Contributions and grants (Part VIII, line 1h)	<u>821,477</u>	<u>515,353</u>
	9	Program service revenue (Part VIII, line 2g)	<u>0</u>	<u>0</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>170</u>	<u>15</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>0</u>	<u>0</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>821,647</u>	<u>515,368</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>	<u>0</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>604,245</u>	<u>583,402</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>92,373</u>	<u>94,856</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>696,618</u>	<u>678,258</u>
	19	Revenue less expenses. Subtract line 18 from line 12	<u>125,029</u>	<u>-162,890</u>
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	<u>856,591</u>	<u>693,701</u>
	21	Total liabilities (Part X, line 26)	<u>45,588</u>	<u>53,187</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>902,179</u>	<u>746,888</u>

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: W. Douglas White Date: 05-13-2015
 Type or print name and title: W. DOUGLAS WHITE, EXECUTIVE DIRECTOR

Paid Preparer Use Only

Print/Type preparer's name: Benjamin A. Bell, CPA Preparer's signature: [Signature] Date: 5-12-15 Check if self-employed PTIN: 048-40-2761

Firm's name: Benjamin A. Bell, CPA Firm's EIN:
 Firm's address: 1010 North 12th Avenue, Ste.224 - Pensacola, FL 32501 Phone no.: 850-429-1581

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
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>		✓
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>		✓
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>		✓
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>		✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
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?	24c	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
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>	25a	✓
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>	25b	✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	✓
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>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	✓
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>	33	✓
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>	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
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>	35b	✓
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>	36	✓
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>	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	✓

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		
1b	Enter the number of Forms W-2G included in 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?		
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		
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)	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in 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)?		✓
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?		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		✓
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?		✓
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?		✓
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?		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year		
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		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		✓
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
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.		✓
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Section A. Governing Body and Management

		Yes	No
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 in Schedule O.		
1b	Enter the number of voting members included in 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?		<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	<input checked="" type="checkbox"/>	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<input checked="" type="checkbox"/>	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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 in Schedule O		<input checked="" type="checkbox"/>

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
b	Describe in 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	<input checked="" type="checkbox"/>	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
15	Was 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	<input checked="" type="checkbox"/>	
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
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 ► Florida
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►
Brenda F. Dotson, Administrator; 701 South J Street - Pensacola, FL 32502-5239; 850-432-2336, x122

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Farrar, Gregory P. President	0	✓		✓			0	0	0	
(2) Stebbins, Michael J. Vice-President	0	✓		✓			0	0	0	
(3) Powell, Robert Secretary	0	✓		✓			0	0	0	
(4) Zimmern, Benjamin Treasurer	0	✓		✓			0	0	0	
(5) Bednar, Mark A. Director	0	✓					0	0	0	
(6) Talbert, Christine Director	0	✓					0	0	0	
(7) Tisdale, Sylvia E. Director	0	✓					0	0	0	
(8) VanSickle, Russell Director	0	✓					0	0	0	
(9) White, W. Douglas Executive Director	36			✓	✓					
(10) Dotson, Brenda F. Administrator	30				✓					
(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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							0			
c Total from continuation sheets to Part VII, Section A							0			
d Total (add lines 1b and 1c)							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, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
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>		✓
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>		✓

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	122,800		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	392,553		
	g Noncash contributions included in lines 1a-1f: \$				
	h Total. Add lines 1a-1f		515,353		
Program Service Revenue	2a _____	Business Code			
	b _____				
	c _____				
	d _____				
	e _____				
	f All other program service revenue .				
	g Total. Add lines 2a-2f		0		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		15		
	4 Income from investment of tax-exempt bond proceeds		0		
	5 Royalties		0		
	6a Gross rents	(i) Real (ii) Personal			
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)		0		
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less: cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)		0		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a			
	b Less: direct expenses	b			
	c Net income or (loss) from fundraising events		0		
	9a Gross income from gaming activities. See Part IV, line 19	a			
b Less: direct expenses	b				
c Net income or (loss) from gaming activities		0			
10a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue		Business Code			
11a _____					
b _____					
c _____					
d All other revenue					
e Total. Add lines 11a-11d					
12 Total revenue. See instructions.		515,368			

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	486,417	390,885	95,532	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,516	18,896	4,620	0
9 Other employee benefits	37,515	30,147	7,368	0
10 Payroll taxes	35,954	28,893	7,061	0
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	9,000	7,232	1,768	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0	0	0	0
12 Advertising and promotion	0	0	0	0
13 Office expenses	31,917	25,649	6,268	0
14 Information technology	0	0	0	0
15 Royalties	0	0	0	0
16 Occupancy	18,804	15,111	3,693	0
17 Travel	3,412	2,742	670	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	2,595	2,085	510	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	10,364	8,329	2,035	0
23 Insurance	13,764	11,060	2,704	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Maintenance Contract	5,000	4,018	982	0
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	678,258	545,047	133,211	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)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	84,187	1	45,871
	3 Pledges and grants receivable, net	0	2	0
	4 Accounts receivable, net	0	3	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	508,175	4	404,592
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	5	0
	7 Notes and loans receivable, net	0	6	0
	8 Inventories for sale or use	0	7	0
	9 Prepaid expenses and deferred charges	0	8	0
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	5,492	9	2,465
	b Less: accumulated depreciation	518,680		
		224,720	10b	
	11 Investments—publicly traded securities	304,325	10c	293,960
	12 Investments—other securities. See Part IV, line 11	0	11	0
	13 Investments—program-related. See Part IV, line 11	0	12	0
	14 Intangible assets	0	13	0
15 Other assets. See Part IV, line 11	0	14	0	
16 Total assets. Add lines 1 through 15 (must equal line 34)	902,179	15	746,888	
Liabilities	17 Accounts payable and accrued expenses	45,588	16	53,187
	18 Grants payable	0	17	0
	19 Deferred revenue	0	18	0
	20 Tax-exempt bond liabilities	0	19	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	20	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	21	0
	23 Secured mortgages and notes payable to unrelated third parties	0	22	0
	24 Unsecured notes and loans payable to unrelated third parties	0	23	0
	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	24	0
	26 Total liabilities. Add lines 17 through 25	45,588	25	0
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26	53,187
	28 Unrestricted net assets	544,126	27	548,457
	29 Temporarily restricted net assets	312,465	28	145,244
	30 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	31 Capital stock or trust principal, or current funds	0	30	0
	32 Paid-in or capital surplus, or land, building, or equipment fund	0	31	0
	33 Retained earnings, endowment, accumulated income, or other funds	0	32	0
	34 Total net assets or fund balances	856,591	33	693,701
34 Total liabilities and net assets/fund balances	902,179	34	746,888	

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	515,368
2	Total expenses (must equal Part IX, column (A), line 25)	2	678,258
3	Revenue less expenses. Subtract line 2 from line 1	3	-162,890
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	856,591
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	893,701

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 in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 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 in 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? . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		✓
2b	✓	
2c	✓	
3a		✓
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

NORTHWEST FLORIDA LEGAL SERVICES, INC.

Employer identification number

59-1817996

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 11, 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.)
 - 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 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.)
 - 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
 - 11 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - 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 1-9 above or IRC section (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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,156,536	885,634	599,830	821,477	515,353	3,978,830
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 Total. Add lines 1 through 3	1,156,536	885,634	599,830	821,477	515,353	3,978,830
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.						3,978,830

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	1,156,536	885,634	599,830	821,477	515,353	3,978,830
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,158	152	23	170	15	2,518
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						3,981,348
12 Gross receipts from related activities, etc. (see instructions)					12	0
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	99.94 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	99.79 %
16a 33 1/3% support test—2014. 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—2013. 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—2014. 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—2013. 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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2014. 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	<input type="checkbox"/>	
b 33 1/3% support tests—2013. 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	<input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	<input type="checkbox"/>	

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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 (b) and (c) 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 11a or 11b in Part I, answer (b) and (c) 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 (b) and (c) 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent 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 in 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 in line 9(a)) 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 in line 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) 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 in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

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

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<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 (a) and (b) 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.	Yes	No
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI .		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

NORTHWEST FLORIDA LEGAL SERVICES, INC.

Employer identification number

59-1817996

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to 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? Yes 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? Yes No

Part II

Conservation Easements.

Complete if the organization answered "Yes" to 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 (e.g., 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 8/17/06, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- 4 Number of states where property subject to conservation easement is located ▶
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶
- 7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included in Form 990, Part VIII, line 1 ▶ \$
- (ii) Assets included in Form 990, Part X ▶ \$
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenue included in Form 990, Part VIII, line 1 ▶ \$
- b Assets included in Form 990, Part X ▶ \$

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

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to 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	
d Additions during the year	
e Distributions during the year	
f Ending balance	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

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

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

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

The percentages in 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		
(ii) related organizations		

b If "Yes" to 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" to 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.)

Part VII Investments – Other Securities.

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

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

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

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

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Name of the organization

NORTHWEST FLORIDA LEGAL SERVICES, INC.

Employer identification number

59-1817996

PART VI:

Section B, Policies: 11b - Form 990 is prepared by CPA as a part of completing the program Annual Audit. Assistance and input is received from the program administrator. Once the report is complete, it is reviewed by the Administrator and Executive Director for any corrections, additions or adjustments. The 990 Report is presented to the Board of Directors in conjunction with presentation of the Annual Audit Report or at the next scheduled Board Meeting following completion of the report.

12c: Conflict of Interest Policy - InTake process is designed to check for any potential conflicts of interest; the Executive Director makes a final review prior to acceptance of case(s).

15 a,b: Compensation Determination - Level of compensation for the Executive Director is determined by the Board of Directors at the time of his/her employment based on salary comparisons of similar positions both locally and statewide. Once a decision has been made for the starting level, periodic reviews are made thereafter (usually 6 months of employment, then bi-annually) relative to job performance and whether or not an increase is warranted.

Other "key" employees are placed on salary scales applicable to those positions. Job performance reviews are conducted on 2-3 year intervals by Executive Director. Salary scales are usually adjusted as necessary based on cost-of-living and salary surveys.

PART VII:

Section A: Compensation of Officers, Directors, etc.
Board members for Northwest Florida Legal Services serve on a voluntary basis, thus no compensation is received. We currently have no employees earning in excess of \$100,000.

Internal Revenue Service

Date: January 29, 2004

Northwest Florida Legal Services
PO Box 1551
Pensacola, FL 32591-1551

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Dalton 31-07967
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

59-1817996

Dear Sir or Madam:

This is in response to your request of January 29, 2004 regarding your organization's tax-exempt status.

In March 1981 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Northwest Florida Legal Services
59-1817996

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

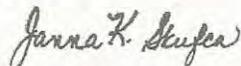
Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



Janna K. Skufca, Acting Director, TE/GE
Customer Account Services

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

**NORTHWEST FLORIDA
LEGAL SERVICES, INC.**

December 31, 2015

BENJAMIN A. BELL, CPA
Certified Public Accountant
Licensed Audit Firm

**NORTHWEST FLORIDA
LEGAL SERVICES, INC.**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

December 31, 2015

BENJAMIN A. BELL, CPA
Certified Public Accountant
Licensed Audit Firm

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BENJAMIN A. BELL, CPA
1010 N. 12th Avenue – Suite 224 – Pensacola, FL 32501
ben@benjaminbellcpa.com
(850) 429-1581

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Northwest Florida Legal Services, Inc.
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying Statement of Financial Position of Northwest Florida Legal Services, Inc. (a not-for-profit organization) as of December 31, 2015, and the related Statement of Activities, Functional Expenses, Cash Flows and notes for the year then ended.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northwest Florida Legal Services, Inc. as of December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Benjamin A. Bell, CPA
Pensacola, Florida
Sole Proprietor Firm
April 22, 2016

NORTHWEST FLORIDA LEGAL SERVICES, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2015
(with comparative totals for 2014)

<u>ASSETS</u>			
	<u>2015</u>	<u>2014</u>	
CURRENT ASSETS			
Cash	\$ 177,542	\$ 45,871	
Grants and contracts receivable	338,207	404,592	
Prepaid Expenses and Deposits	<u>2,328</u>	<u>2,465</u>	
Total current assets	518,077	452,928	
PROPERTY AND EQUIPMENT			
Land	36,620	36,620	
Building and improvements	376,777	376,777	
Furniture, fixtures and equipment	104,619	104,619	
Law library	664	664	
Less accumulated depreciation	<u>(235,272)</u>	<u>(224,720)</u>	
Net property and equipment	283,408	293,960	
Total assets	<u>\$ 801,485</u>	<u>\$ 746,888</u>	
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES			
Accounts payable	\$ 3,011	\$ 7,927	
Accrued salaries and wages	<u>44,287</u>	<u>45,260</u>	
Total current liabilities	47,298	53,187	
NET ASSETS			
Unrestricted	608,943	548,457	
Temporarily restricted	<u>145,244</u>	<u>145,244</u>	
Total net assets	<u>754,187</u>	<u>693,701</u>	
Total liabilities and net assets	<u>\$ 801,485</u>	<u>\$ 746,888</u>	

The accompanying notes are an integral part of these statements.

NORTHWEST FLORIDA LEGAL SERVICES, INC.

STATEMENT OF ACTIVITIES

December 31, 2015
(with comparative totals for 2014)

	2015	2015	2015	2014
	Unrestricted	Temporarily Restricted	Total	Total
REVENUES AND OTHER SUPPORT				
Florida Bar Foundation (G.S.)		\$ 122,800	\$ 122,800	\$ 122,800
Dependency Appointments	86,791		\$ 86,791	74,211
County Revenue in lieu of Filing Fees	163,258		\$ 163,258	161,757
Other grants and contracts	39,811	22,444	\$ 62,255	59,798
OAG/Foreclosure	167,813		\$ 167,813	-
OAG/VOCA	45,000		\$ 45,000	45,000
Contributions	17,643		\$ 17,643	51,787
Interest	9		\$ 9	15
Net assets released from restrictions:			\$ -	-
Satisfaction of program restrictions		(145,244)		
Total Revenues and Other Support	\$ 520,325	\$ -	\$ 665,569	\$ 515,368
FUNCTIONAL EXPENSES				
Program services				
Family law	204,216		\$ 204,216	248,310
General law	173,961		\$ 173,961	181,434
Housing law	69,585		\$ 69,585	71,217
Income maintenance	18,576		\$ 18,576	16,143
Private bar involvement	15,732		\$ 15,732	27,944
Total Program Services	\$ 482,070		\$ 482,070	\$ 545,048
Management and general	123,013		\$ 123,013	133,210
Total Functional Expenses	\$ 605,083		\$ 605,083	\$ 678,258
Change in Net Assets	60,486		60,486	(162,890)
Net assets, beginning of year	693,701		693,701	856,591
Net assets, end of year	\$ 754,187		\$ 754,187	\$ 693,701

The accompanying notes are an integral part of these statements.

NORTHWEST FLORIDA LEGAL SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2015
(with comparative totals for 2014)

	Program Services			
	<u>Family Law</u>	<u>General Law</u>	<u>Housing Law</u>	<u>Income Maintenance</u>
<u>Personnel Expenses</u>				
Salaries - Lawyers	\$ 76,872	\$ 65,484	\$ 26,193	\$ 6,993
Salaries - Others	69,752	59,418	23,767	6,345
Employee Benefits	30,506	25,986	10,395	2,775
Total Personnel Expenses	\$ 177,130	\$ 150,888	\$ 60,355	\$ 16,113
<u>Other Expenses</u>				
Contract services	\$ 4,841	\$ 4,124	\$ 1,650	\$ 440
Travel and Training	1,515	1,290	516	138
Space and Occupancy	10,013	8,530	3,412	911
Office Expenses	7,155	6,095	2,438	651
Fundraiser Costs	-	-	-	-
Depreciation	3,562	3,034	1,214	324
Total Other Expenses	27,086	23,073	9,230	2,464
TOTAL FUNCTIONAL EXPENSES	\$ 204,216	\$ 173,961	\$ 69,585	\$ 18,577

The accompanying notes are an integral part of these statements.

Total Functional Expenses

<u>Private Bar Involvement</u>	<u>TOTAL</u>	<u>Management and General</u>	<u>2015</u>	<u>2014</u>
\$ 5,922	\$ 181,464	\$ 46,305	\$ 227,769	\$ 264,753
5,373	\$ 164,655	42,016	\$ 206,671	221,664
2,350	\$ 72,012	18,376	\$ 90,388	96,985
<hr/>				
\$ 13,645	\$ 418,131	\$ 106,697	\$ 524,828	\$ 583,402
\$ 373	\$ 11,428	\$ 2,916	\$ 14,344	\$ 14,000
117	\$ 3,576	913	\$ 4,489	6,007
771	\$ 23,637	6,031	\$ 29,668	29,170
551	\$ 16,890	4,310	\$ 21,200	30,302
-	\$ -	-	\$ -	5,013
274	\$ 8,408	2,146	\$ 10,554	10,364
<hr/>				
2,086	63,939	16,316	80,255	94,856
<hr/>				
\$ 15,731	\$ 482,070	\$ 123,013	\$ 605,083	\$ 678,258

NORTHWEST FLORIDA LEGAL SERVICES, INC.

STATEMENT OF CASH FLOWS

December 31, 2015
(with comparative totals for 2014)

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 60,486	\$ (162,890)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	10,554	10,364
(Increase) decrease in assets:		
Grants and contracts receivable	(66,385)	103,583
Prepaid expenses	(137)	3,028
Increase (decrease) in liabilities:		
Accounts payable	(4,916)	(17)
Accrued salaries and wages	(973)	7,616
Net cash provided by (used in) operating activities	\$ (1,371)	\$ (38,316)
 Purchases of property and equipment	 -	 -
Purchases of certificates of deposit	-	-
Redemptions of certificates of deposit	-	-
Net cash provided by (used in) operating activities	-	-
 NET INCREASE IN CASH	 131,671	 (38,316)
CASH, BEGINNING OF YEAR	45,871	84,187
CASH, END OF YEAR	\$ 177,542	\$ 45,871

The accompanying notes are an integral part of these statements.

NORTHWEST FLORIDA LEGAL SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE A – ORGANIZATION

Northwest Florida Legal Services, Inc. (the Organization) is a not-for-profit entity incorporated in the State of Florida operating under Section 501(c)(3). The Organization provides legal services, both professionally and administratively, to persons who meet the state mandated income requirements to receive legal services. Services are provided under the following programs: Family Law, Housing Law, General Law and Income Maintenance. Northwest Florida Legal Services, Inc. is provided funding through government agencies, program service fees and private contributions.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Northwest Florida Legal Services, Inc. prepares and presents its financial statements in accordance with Generally Accepted Accounting Principles as prescribed for not-for-profit entities that perform services in the United States. The accrual method of accounting is used in the preparation of financial statements. Net asset categories of unrestricted, temporarily restricted and permanently restricted are used in accordance with the requirements of SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*. Net asset classifications are briefly described as follows:

Unrestricted – Net assets that are not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

Temporarily Restricted – Net assets whose use by the Organization is subject to donor-imposed restrictions that can be fulfilled by actions of the Organization pursuant to those restrictions or that expire by the passage of time.

Permanently Restricted – Net assets that are subject to donor-imposed restrictions of a permanent nature in terms of disbursement. No permanently restricted assets were held during 2015 and, accordingly, these financial statements do not reflect any activity related to this class of net assets.

Cash and Cash Equivalents – For financial statement purposes, the Organization considers only time deposits held in banks, required to carry FDIC insurance, to be cash. Cash equivalents are investment assets that can be readily liquidated into cash, held for a maturity period of ninety days or less. The Organization had no cash equivalents as of December 31, 2015. The management and Board of Directors of Northwest Florida Legal Services, Inc. holds as corporate policy not to invest in equities or bonds which must be publicly traded, given current economic conditions.

NORTHWEST FLORIDA LEGAL SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE C – ACCOUNTS RECEIVABLE AND REVENUES

The Organization does not carry any vendor accounts receivable as of December 31, 2015. The entity does carry \$338,207 at December 31, 2015 in contract and grant receivables from designated funding sources.

Revenues are recognized at the time contracts are awarded with an offset amount recorded as a contracts receivable. A receivable is reduced as amounts are billed and/or collected for services performed on a monthly basis. All award amounts are deemed to be probable, collectable and reasonably estimable at the time awarded. Amounts recorded as revenue are historically collected in full over the contract period which is typically twelve to eighteen months. Past history has shown that awarded amounts have been collected in full. Accordingly, there is no reason to show an amount for an allowance for doubtful accounts as of December 31, 2015.

Most contract receivables are collected in the year for which they are awarded. If a one-year contract spans across the 12/31 financial reporting timeline, the remaining billable and/or uncollected contract balance is shown as a current receivable for December 31 purposes. Amounts that are not collected in the current fiscal year are assessed by management as to collectability and a decision is made whether to carry over or write off any uncollected amounts. No awarded amounts were written off as uncollectable for the calendar year ended December 31, 2015.

NOTE D – PREPAID EXPENSES AND DEPOSITS

There was one (1) prepaid expense at December 31, 2015 pertaining to 2015. It was for CIMA professional liability insurance in the amount of \$ 713 for January – March 2016. The only deposit in the amount of \$1,615 is for electricity held by Gulf Power Company. For financial statement presentation these amounts have been shown on the Statement of Financial Position as Prepaid Expenses and Deposits under the heading Current Assets.

NOTE E – PROPERTY, PLANT AND EQUIPMENT

The Organization capitalizes expenditures of a non-repair nature in the amount of \$1,000 or greater. For the twelve (12) months ending December 31, 2015, the Organization capitalized no new assets.

NORTHWEST FLORIDA LEGAL SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

As has been the policy for several years, the company dictates that assets will be amortized based on original cost by asset class as follows:

Buildings	39 years
Building Improvements	15 to 39 years
Furniture, Fixture, Equipment	5 to 7 years
Law Library	15 years

NOTE F – ESTIMATES AND ALLOCATION OF EXPENSES

Where applicable, expenses incurred by the Organization are allocated to the program that directly relates to the expenditure. Common expenses, such as occupancy costs, are allocated to all programs based on a methodology which appears most reasonable to management. For the period ending December 31, 2015, this methodology is based on types of cases closed and on revenues received by program.

The preparation and presentation of financial statements is in conformity with Generally Accepted Accounting Principals which requires that certain estimates be made by management with regard to assets, liabilities and financial disclosures. These estimates, as made known to us, have been evaluated and, where appropriate, revised during the course of audit work. The revisions are reflected in the financial statements as shown herein. Management has been made aware of and has agreed to the changes to their estimates. Actual financial results may be different than those originally reported by management due to changes in estimates.

NOTE G – INCOME TAX STATUS

The Organization is exempt from federal taxation under Section 501(c)(3) status. The entity is required to file a federal tax Form 990 for informational purposes only.

NOTE H – PROFIT SHARING PLAN

Northwest Florida Legal Services, Inc. adopted a 401(k) Plan covering all employees in 1998. The Organization continues to make contributions for employees in the amount of 5% of employees' gross wages. Employer contributions for the 2015 calendar year were \$20,327.

NOTE I – FINANCIAL STATEMENT PRESENTATION

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 accounting principles generally accepted in the United States of America. Accordingly, such information should be read in

NORTHWEST FLORIDA LEGAL SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

conjunction with the Organization's financial statements for the year ended December 31, 2014 from which the summarized information was derived.

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

NOTE J – TEMPORARILY RESTRICTED NET ASSETS

The Organization has been awarded grants/contracts from the Florida Bar Foundation and Northwest Florida Area Agency on Aging, Inc. for general support in the following amounts:

Florida Bar Foundation	\$ 122,800
Northwest Florida Area on Aging	<u>22,444</u>
Total	\$ 145,244

These amounts are temporarily restricted due to time parameters only. The Florida Bar Foundation and Northwest Florida Area on Aging funds are to be spent in calendar year 2016.

NOTE K – PRIVATE BAR INVOLVEMENT EXPENSES

The Private Bar Involvement category in Program Services only relates to in-house costs associated with operating NWFLS' Pro Bono efforts (i.e., percentages of personnel costs and non-personnel costs, based on the number of pro bono cases closed during the fiscal year). The funds for these services come from unrestricted monies. No monies are paid to private attorneys related to these services.

NOTE L – CASH FLOW MANAGEMENT

NWFLS management and Board of Directors have agreed to pursue a plan for the procurement of additional funds to cover potential cash flow shortages. Cash flow shortages are not anticipated for FYE 2016 or 2017. NWFLS intends to secure a line of credit from local financial institution(s) in an amount not to exceed \$50,000. No immediate borrowing is expected over the next 24 months. Additionally, the Board of Directors is in favor of exploring the possible sale of the NWFLS building located at 701 South J Street for the purpose of increasing the Balance Sheet strength.

NORTHWEST FLORIDA LEGAL SERVICES, INC.

SCHEDULE OF SUPPORT AND REVENUE, EXPENSES AND CHANGE IN NET ASSETS

	Florida Bar Foundation		Other		Totals	
	General Support/ Salary Grant	Total	Other	Property	2015	2014
Revenues						
Florida Bar Foundation	\$ 122,800	\$ 122,800			\$ 122,800	\$ 122,800
Dependency Appointments			86,791		\$ 86,791	74,211
County Revenue in lieu of FF Title III			163,258		\$ 163,258	161,757
Escambia Co Jail Contract			22,799		\$ 22,799	22,147
FCADV/VAWA			27,330		\$ 27,330	22,585
OAG/Chase Settlement			9,126		\$ 9,126	9,126
OAG/VOCA			167,813		\$ 167,813	-
United Way/HSAC			45,000		\$ 45,000	45,000
United Way/DVI			3,000		\$ 3,000	2,500
Contributions			-		\$ -	3,440
Interest			17,643		\$ 17,643	51,787
	\$ 122,800	\$ 122,800	\$ 542,769	9	\$ 665,569	\$ 515,368
Expenses						
Personnel	114,050	114,050	410,778		524,828	583,402
Contract services	2,750	2,750	11,594		14,344	14,000
Travel and training	950	950	3,539		4,489	6,007
Space and occupancy	1,500	1,500	17,361		18,861	29,170
Office expenses	3,550	3,550	28,532		32,082	35,315
Litigation costs	-	-	(75)		(75)	-
Depreciation	-	-	-	10,554	10,554	10,364
	122,800	122,800	471,729	10,554	605,083	678,258
Change in net assets	-	-	71,039	(10,554)	60,486	(162,890)
Acquisition of property	-	-	-	-	-	-
Net assets, beginning of year	122,800	122,800	284,905	285,996	693,701	856,591
Net assets, end of year	\$ 122,800	\$ 122,800	\$ 355,944	\$ 275,442	\$ 754,187	\$ 693,701

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. NORTHWEST FLORIDA LEGAL SERVICES, INC.		
	2 Business name/disregarded entity name, if different from above dba Emerald Coast Legal Aid		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ 501(c)(3) Corporation		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 5 Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) 701 South J Street		Requester's name and address (optional)
	6 City, state, and ZIP code Pensacola, FL 32502-5239		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	
[] [] [] - [] [] [] - [] [] [] []	
or	
Employer identification number	
5 9 - 1 8 1 7 9 9 6	

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶ 05/02/2016
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

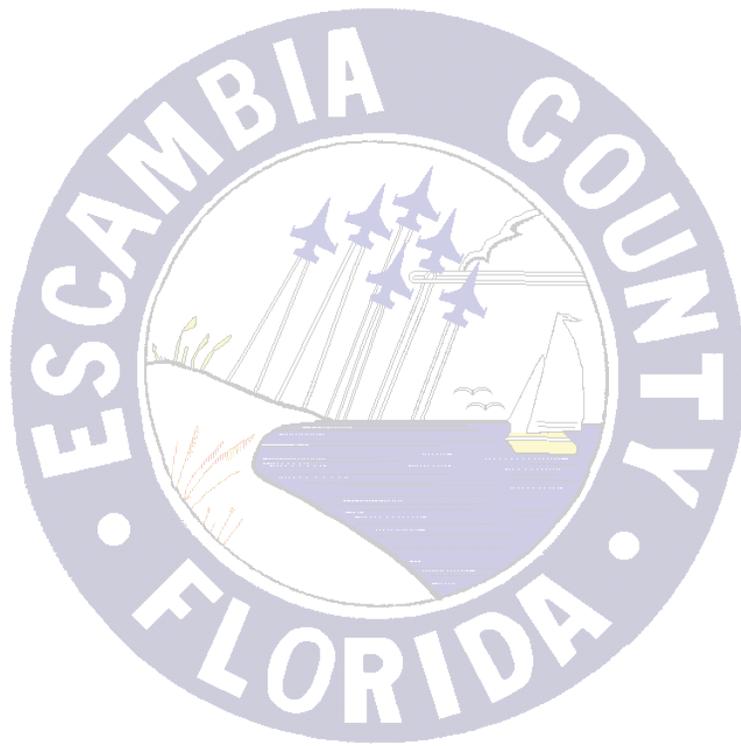
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.





Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Pathways For Change, Inc.

Agency Address: PO Box 17852
Pensacola, FL 32522

Program Name: Men's Residential Treatment

Program Contact: Connie Bookman, CEO

Contact Email: cbookman@pathwaysforchange.org

Contact Phone:

25-Word Description of Program:

Changing Lives, Reducing Crime, Building Futures with an 18 month, court ordered addictions treatment program providing adult education, 27 life skills classes and transitional housing.

Amount Requested: 140,000.00

Amount Received Last Year, if applicable: 140,000.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

As stated in our contract, BOCC funds were used for salaries and operations.

Briefly discuss how the funding you are currently requesting will be used.

Will continue offering this service to Escambia County in the same manner as we have the past 11 years.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

We will not be able to provide this low cost innovative solution to Escambia County.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

n/a

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

Reduce costs related to recidivism
Reduce crime
Reduce poverty

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Track recidivism of our PFC graduates for three years, assuring we will stay at least 50% successful per the current BOCC contract. Our graduates will not return to the criminal justice system at additional costs to our county.

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Number of men successfully completing 18 month transitional program.
Recidivism rate
Number of clients and graduates employed at discharge.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	139,643.51	23,730.78	91,200.00
Programmatic Income			
County Funding	140,000.00	69,999.98	139,999.56
City Funding			
State Funding			
Federal Funding			
Memberships			
Investment Income			
Other Income			
Total Income	279,643.51	93,730.76	231,199.56



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	211,122.20	108,271.82	218,042.57
Salaries and Wages	184,299.03	98,187.27	192,957.34
Employee Benefits	10,077.04	3,131.19	8,038.40
Professional Services	3,430.05	1,414.95	3,707.40
Contractual Services	0.00	0.00	0.00
Travel Expenses	3.87	76.50	0.00
Rentals and Leases	2,966.06	1,657.63	2,580.00
Communication	120.00	120.00	120.00
Postage and Freight	101.40	6.45	98.00
Repair and Maintenance	72.45	343.92	75.00
Printing and Binding	201.85	215.33	164.00
Marketing and Promotion	74.80	0.00	450.00
Fuel	1,106.63	226.35	960.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	5,156.11	4,918.49	4,360.00
Other Expenses	6,846.90	5,287.52	8,345.08
Capitalizable Assets	0.00	0.00	0.00
Total Expenses	227,772.27	121,167.97	235,194.65
Net Income	51,871.24	-27437.21	-3,995.09

Please explain any capitalizable asset contained in your request.

N/A

Additional Information for Pathways for Change, Inc. concerning the metrics provided for the full previous Fiscal Year 14/15

PFC Served 30 men during this period.

Graduated 11 men.

Maintained an overall 35% recidivism rate.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Pathways For Change, Inc.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ 501-C (3)		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) P.O. Box 17852		Requester's name and address (optional)
	6 City, state, and ZIP code Pensacola, FL 32522		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	
[] [] [] - [] [] - [] [] [] []	
or	
Employer identification number	
9 0 - 0 5 9 1 7 2 4	

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶ 04-30-16
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 10/15

85-8015567721C-3	01/31/2016	01/31/2021	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

PATHWAYS FOR CHANGE INC
901 W MORENO ST
PENSACOLA FL 32501-2314

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 10/15

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Return of Organization Exempt From Income Tax

2013

Open to Public Inspection

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.

Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Form 990 header section containing organization name (PATHWAYS FOR CHANGE, INC.), EIN (93-0591724), principal officer (CONNIE BOOKMAN), and other identifying information.

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, revenue breakdown, and expense breakdown for the current year (2013) and prior year.

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 containing the signature of the principal officer (Connie Bookman) and the date (5/14/15).

Preparer information section including the name (GINNY STEVENS), signature, date (5/14/15), and firm's name and address (241 MUNRO ROAD, PENSACOLA, FL 32503).

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 ORGANIZATION'S MISSION IS DEDICATED TO CHANGING LIVES, REDUCING CRIME, AND BUILDING FUTURES. THE ORGANIZATION OFFERS ASSISTANCE WITH THE PREVENTION, INTERVENTION, TREATMENT, AND AFTERCARE OF SUBSTANCE ABUSE.
- 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 \$ 175,958 including grants of \$ 0) (Revenue \$ 0)
THE MEN'S RESIDENTIAL TREATMENT PROGRAM IS AN INTENSIVE 9 TO 18 MONTH FAITH-BASED REHABILITATION PROGRAM TO ALLOW INCARCERATED INDIVIDUALS THE CHANCE TO REALIZE AND OVERCOME THEIR DESTRUCTIVE HABITS BEFORE BEING RELEASED BACK INTO SOCIETY. SUBSTANCE DEPENDENT MEN ARE COURT ORDERED TO SUCCESSFULLY COMPLETE THE PFC PROGRAM, WHICH CONSISTS OF FOUR PHASES, DURING WHICH INMATES LEARN AND PRACTICE INTERPERSONAL COMMUNICATIONS AND LEADERSHIP SKILLS AND BECOME MEMBERS OF THE THERAPEUTIC COMMUNITY.

4b (Code: _____) (Expenses \$ 217,020 including grants of \$ 0) (Revenue \$ 19,155)
THE FAMILY CENTER IS A RECOVERY HUB WHICH PROVIDES A "ONE-STOP SHOP FOR SOCIAL SERVICES" TO RESIDENTS.

4c (Code: _____) (Expenses \$ 75,762 including grants of \$ 0) (Revenue \$ 0)
PATHWAYS FOR CHANGE, INC.'S TRANSITIONAL HOUSING PROGRAM ASSISTS RESIDENTS WITH HOUSING, CASE MANAGEMENT, CONTINUED RECOVERY AND OTHER SERVICES. PFC PARTNERS WITH ORGANIZATIONS THAT HAVE THE SAME HIGH EXPECTATIONS FOR CLIENT OUTCOMES AND PROVIDE LIKE TREATMENT. WATERFRONT RESCUE MISSION AND ESCAMBIA COUNTY SHERIFF'S OFFICE WRAP (WOMEN'S REENTRY ASSISTANCE PROGRAM) REFER THEIR GRADUATES TO PFC'S TRANSITIONAL PROGRAM.

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

4e Total program service expenses **▶** 468,740

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	✓
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	✓
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>	23	✓
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>	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
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?	24c	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
25a Section 501(c)(3) and 501(c)(4) 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>	25a	✓
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>	25b	✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	✓
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>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	✓
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>	33	✓
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>	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
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>	35b	
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>	36	✓
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>	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	✓

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 columns for question number, question text, sub-questions (1a-14b), and Yes/No columns. Includes questions about Form 1096, W-2G, Form 990-T, foreign accounts, 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 in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
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 in Schedule O.		
b	Enter the number of voting members included in 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?		<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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 in Schedule O		<input checked="" type="checkbox"/>

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
b	Describe in 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	<input checked="" type="checkbox"/>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy?		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
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 ►
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► MARY WINDHOLZ 3910 MCLELLAN ROAD PENSACOLA, FL 32503 850-433-5969

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TED GORDER PRESIDENT	2.0 0			✓	✓					
(2) THOMAS ALLEN VICE PRESIDENT	2.0 0			✓	✓					
(3) BARRIE ARNOLD TREASURER	2.0 0			✓	✓					
(4) JULIE JONES SECRETARY	2.0 0			✓	✓					
(5) NIKKI NASH BOARD MEMBER	2.0 0			✓						
(6) CINDI BEAR BOARD MEMBER	2.0 0			✓						
(7) ERIC STEVENSON BOARD MEMBER	2.0 0			✓						
(8) HOCUTT PHILLIPS BOARD MEMBER	2 0			✓						
(9) CLAY ROMANO BOARD MEMBER	2 0			✓						
(10) MICHAEL CARRO BOARD MEMBER	2 0			✓						
(11) ROD HURSTON BOARD MEMBER	2 0			✓						
(12) CONNIE BOOKMAN EXECUTIVE DIRECTOR	40 0			✓	✓		65,691	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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							65,691	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							65,691	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 ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
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>		✓
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>		✓

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	27,000			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	141,500			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	380,300			
	g	Noncash contributions included in lines 1a-1f. \$					
	h	Total. Add lines 1a-1f ▶		548,800			
Program Service Revenue	2a	RENTAL INCOME - PROGRAM	Business Code 531390	19,155	19,155		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶		19,155			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶					
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
	6a	Gross rents	(i) Real	(ii) Personal			
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses					
c	Gain or (loss)						
d	Net gain or (loss) ▶						
8a	Gross income from fundraising events (not including \$ <u>27,000</u> of contributions reported on line 1c). See Part IV, line 18 a		74,991				
		b	Less: direct expenses b	81,940			
		c	Net income or (loss) from fundraising events . . ▶	(6,949)			
9a	Gross income from gaming activities. See Part IV, line 19 a						
		b	Less: direct expenses b				
		c	Net income or (loss) from gaming activities . . ▶				
10a	Gross sales of inventory, less returns and allowances a						
		b	Less: cost of goods sold b				
		c	Net income or (loss) from sales of inventory . . ▶				
Miscellaneous Revenue		Business Code					
11a	MISCELLANEOUS REVENUE	900099	1,206		1,206		
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶		1,206				
12	Total revenue. See instructions. ▶		562,212	19,155		1,206	

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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	66,651	46,656	13,330	6,665
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	262,438	204,702	39,366	18,370
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	31,864	24,854	4,780	2,230
10 Payroll taxes	34,119	26,613	5,118	2,388
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	13,007	0	13,007	0
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.)	40,764	31,796	6,115	2,853
12 Advertising and promotion	21,341	16,646	3,201	1,494
13 Office expenses	44,611	34,796	6,692	3,123
14 Information technology				
15 Royalties				
16 Occupancy	43,581	34,865	8,716	0
17 Travel	5,418	4,226	813	379
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,051	2,380	458	213
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	41,949	32,721	6,292	2,936
23 Insurance	15,092	12,074	3,018	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	1,091	851	164	76
b DUES & SUBSCRIPTIONS	3,539	2,760	531	248
c FOOD COSTS	10,841	8,456	1,626	759
d TAXES & LICENSES	200	0	200	0
e All other expenses	1,148	896	172	80
25 Total functional expenses. Add lines 1 through 24e	640,705	485,292	113,599	41,814
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)	0			

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	254,361	1	112,026
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	500	4	43,531
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	18,639	9	49,482
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 904,137		
	b	Less: accumulated depreciation	10b 88,779	814,136	10c 815,358
	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	11,000	15	11,000
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,098,636	16	1,031,398	
Liabilities	17	Accounts payable and accrued expenses	7,983	17	6,325
	18	Grants payable		18	
	19	Deferred revenue	69,003	19	81,916
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	600	25	600
	26	Total liabilities. Add lines 17 through 25	77,586	26	88,841
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	846,207	27	784,610
	28	Temporarily restricted net assets	174,843	28	157,947
	29	Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	1,021,050	33	942,557
	34	Total liabilities and net assets/fund balances	1,098,636	34	1,031,398

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	562,212
2	Total expenses (must equal Part IX, column (A), line 25)	2	640,705
3	Revenue less expenses. Subtract line 2 from line 1	3	(78,493)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,021,050
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	942,557

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2013

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

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization PATHWAYS FOR CHANGE, INC.	Employer identification number 90-0591724
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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 11, 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.)
- 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)(vii). (Complete Part II.)
- 9 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.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Non-functionally integrated
 - e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
 - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	Yes	No
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	
 - h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	81,946	494,063	1,170,385	591,068	548,800	2,886,262
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	81,946	494,063	1,170,385	591,068	548,800	2,886,262
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)						1,307,741
6 Public support. Subtract line 5 from line 4.						1,578,521

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	81,946	494,063	1,170,385	591,068	548,800	2,886,262
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 IV.)				146	(5,743)	(5,597)
11 Total support. Add lines 7 through 10						2,880,665
12 Gross receipts from related activities, etc. (see instructions)					12	82,164
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2013. 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—2012. 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—2013. 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 IV 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—2012. 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 IV 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 9 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 in 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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2013. 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 ► <input type="checkbox"/>		
b 33 1/3% support tests—2012. 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 ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

PATHWAYS FOR CHANGE, INC.

Employer identification number

90-0591724

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

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

Name of organization PATHWAYS FOR CHANGE, INC.	Employer identification number 90-0591724
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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	ESCAMBIA COUNTY BOARD OF COUNTY COMMISSION 221 PALAFOX PLACE PENSACOLA, FL 32501	\$ 140,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DESTIN CHARITY WINE AUCTION FOUNDATION 215 GRAND BOULEVARD, SUITE 101 MIRAMAR BEACH, FL 32550	\$ 166,156	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DUGAS FAMILY FOUNDATION 138 SECOND AVENUE NORTH, SUITE 200 NASHVILLE, TN 37201	\$ 75,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	NORTHEAST PENSACOLA SERTOMA 830 VALLEY RIDGE CIRCLE PENSACOLA, FL 32514	\$ 10,447	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	ESCAMBIA COUNTY SHERIFF PO BOX 18770 PENSACOLA, FL 32523	\$ 16,216	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CHADBOURNE FOUNDATION, INC. 192 HEWITT STREET PENSACOLA, FL 32503	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PATHWAYS FOR CHANGE, INC	Employer identification number 90-0591724
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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	<u>KURT AND DEE KRUEGER</u> <u>11 SUGAR BOWL LANE</u> <u>PENSACOLA BEACH, FL 32581</u>	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<u>BEAR FAMILY FOUNDATION, INC.</u> <u>72 HIGHPOINT DRIVE</u> <u>GULF BREEZE, FL 32561</u>	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<u>JASON COMER</u> <u>PO BOX 615501</u> <u>ALYS BEACH, FL 32461</u>	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<u>PCI GAMING AUTHORITY</u> <u>303 POARCH ROAD</u> <u>ATMORE, AL 36502</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.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PATHWAYS FOR CHANGE, INC.	Employer identification number 90-0591724
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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 PATHWAYS FOR CHANGE, INC.	Employer identification number 90-0591724
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. 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.) ▶ \$ _____

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)

Supplemental Financial Statements

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

PATHWAYS FOR CHANGE, INC.

90-0591724

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

Complete if the organization answered "Yes" to 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 contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

Complete if the organization answered "Yes" to 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, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets 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 are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to 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? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" to 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	174,843	107,368	102,996	34,252	
b Contributions	46,196	71,702	813,516	68,744	34,252
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	63,092	4,227	809,144		
f Administrative expenses					
g End of year balance	157,947	174,843	107,368	102,996	34,252

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in 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 type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | |
- 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" to 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		798,473	58,711	739,762
c Leasehold improvements				
d Equipment		80,975	28,422	52,553
e Other		24,689	1,646	23,043
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				815,358

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to 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" to 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" to 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" to 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) SECURITY DEPOSITS	600
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

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

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

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

Complete if the organization answered "Yes" to 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 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" to 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.

INTENDED USE OF ENDOWMENT FUNDS

SCHEDULE D, PART V, LINE 4

RESTRICTED FUNDS WILL BE USED TO OPERATE VARIOUS PROGRAMS OF THE ORGANIZATION, PRIMARILY INVOLVING

THE FAMILY CENTER AND THE MEN'S RESIDENTIAL TREATMENT PROGRAM.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 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.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

Employer identification number

PATHWAYS FOR CHANGE, INC.

90-0591724

Part I Fundraising Activities. Complete if the organization answered "Yes" to 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 ten 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" to 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
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	101,991		101,991
	2	Less: Contributions	(27,000)		(27,000)
	3	Gross income (line 1 minus line 2)	74,991		74,991
Direct Expenses	4	Cash prizes	500		500
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	5,440		5,440
	8	Entertainment	600		600
	9	Other direct expenses	75,400		75,400
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶			
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				(6,949)

Part III Gaming. Complete if the organization answered "Yes" to 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 operates gaming activities: _____
 a Is the organization licensed to operate 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 or 990-EZ)

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.

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

Open to Public
Inspection

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
PATHWAYS FOR CHANGE, INC.

Employer identification number
90-0591724

ORGANIZATION'S MISSION

FORM 990, PART I, LINE 1

THE ORGANIZATION OFFERS SERVICES TO ASSIST WITH THE PREVENTION,
INTERVENTION, TREATMENT, AND AFTERCARE OF SUBSTANCE ABUSE.

FORM 990 REVIEW PROCESS

FORM 990, PART VI, SECTION B, LINE 11

INFORMATION WAS PROVIDED TO AN INDEPENDENT TAX PREPARER FOR THE
PREPARATION OF THE RETURN. A DRAFT OF THE RETURN WAS THEN PROVIDED TO
MANAGEMENT PERSONNEL FOR REVIEW. ALL VOTING BOARD MEMBERS RECEIVED AN
ELECTRONIC COPY FO THE FORM 990 FOR THEIR REVIEW BEFORE FILING WITH THE
IRS. ALSO, THE BOARD MEMBERS WERE INFORMED THAT A PAPER COPY OF THE FORM
990 WAS AVAILABLE AT THE ORGANIZATION'S PRINCIPAL OFFICE.

MONITORING OF CONFLICT OF INTEREST POLICY

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

BOARD MEMBERS AND OFFICERS RECEIVE CORRESPONDENCE EACH YEAR THAT MUST BE
COMPLETED AND SIGNED CONFIRMING THAT THEY WILL DISCLOSE ANY CONFLICTS
THAT VIOLATE THE ORGANIZATION'S POLICY. THE BOARD REVIEWS ALL CONFLICTS
AND DETERMINES IF FURTHER ACTIONS NEED TO BE TAKEN.

COMPENSATION REVIEW

FORM 990, PART VI, SECTION B LINE 15

THE ORGANIZATION'S INDEPENDENT BOARD REVIEWS THE CURRENT MARKET VALUE OF

Name of the organization

Employer identification number

PATHWAYS FOR CHANGE

90-0591724

THE RELATED POSITION AND IDENTIFIES THE APPROPRIATE RANGE OF SALARY AND BENEFITS BASED ON THE MARKET ANALYSIS AND OTHER ECONOMIC CONDITIONS.

AVAILABILITY OF DOCUMENTS

FORM 990, PART VI, SECTION C, LINE 19

THE ORGANIZATION HAS ALL GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND THE ANNUAL FINANCIAL STATEMENTS ON FILE AT THE ORGANIZATION'S PRINCIPAL LOCATION. ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.

ADDITIONAL COMPENSATION INFORMATION

FORM 990, PART VII, SECTION A

THE ORGANIZATION CONTRACTS WITH AN EMPLOYEE LEASING COMPANY TO HANDLE ALL COMPENSATION AND BENEFITS. THEREFORE, THE ORGANIZATION DOES NOT DIRECTLY ISSUE W-2'S TO THE INTERNAL REVENUE SERVICE. INSTEAD, ALL EMPLOYEE COMPENSATION IS REPORTED USING THE LEASING COMPANY'S TAX IDENTIFICATION NUMBER.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Pensacola Caring Hearts, Inc.

Agency Address: 1501 W Avery St.
Pensacola, FL 32501

Program Name: Pensacola Caring Hearts Mobile/Food Pantry

Program Contact: Fannie Finkley

Contact Email: ferlissafinkley@pensacolacaringhearts.org

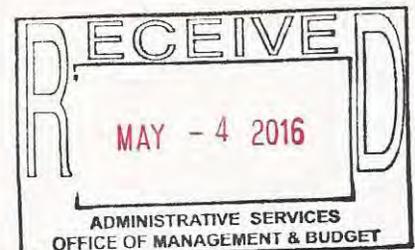
Contact Phone: 850-375-1838

25-Word Description of Program:

We operate mobile food pantry throughout Escambia and Santa Rosa counties. Free food for anyone in need. We operate food pantry available 24/7 on call.

Amount Requested: 50,000.00

Amount Received Last Year, if applicable: 6,500.00





**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

We gave free food to anyone in need of food. We conducted 24 mobile food pantries throughout Escambia and Santa Rosa counties. We bought 10 to 20 thousands lbs of food for each mobile pantry. We paid rent and utilites for the building we operated out of.

Briefly discuss how the funding you are currently requesting will be used.

Pensacola Caring Heart feeds anybody in need of food We facilitates the distribution of 20,000 - 40,000 pounds of food each month in various locations throughout Escambia and Santa Rosa counties. The organization also maintains a food pantry that is accessible to those in need 24 hours a day/7 days a week. Pensacola Caring Hearts facilitates pick up and delivery of food and individuals who are in need of transportation to food distribution sites. The organization's volunteers also provide transportation for the elderly and homeless who are in need of food. Our organization has grown and our food giveaway has doubled so we are in need of more food each month.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Pensacola Caring Hearts partners with local churches and community organizations to help co-sponsor truck. Members of the organization also pool together to pay for a truck when needed. The organization have fundraisers to help pay for the truck and the food for the food pantry.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

N/A

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

Our primary goal is to reduce poverty and hunger in the varies communities throughout Escambia and Santa Rosa counties.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

The number of families we feed will help offset the need for the SNAP program and to help families in need who do not qualify for the SNAP program funded by the government.

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

The number of families we feed will successfully help reduced hunger and educate families on nutrition.

We fed a total of 5000 families last year which helped in reducing families in need food.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	15,688.00	44,926.00	85,000.00
Programmatic Income	0.00	0.00	0.00
County Funding	6,500.00	0.00	0.00
City Funding	0.00	0.00	0.00
State Funding	0.00	0.00	0.00
Federal Funding	0.00	0.00	0.00
Memberships	275.00	275.00	500.00
Investment Income	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
Total Income	22,463.00	45,201.00	100,500.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	11.00	11.00	20.00
Salaries and Wages	0.00	5,000.00	10,000.00
Employee Benefits	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00
Travel Expenses	0.00	0.00	0.00
Rentals and Leases	6,000.00	6,000.00	6,000.00
Communication	840.00	1,680.00	3,360.00
Postage and Freight	0.00	750.00	1,500.00
Repair and Maintenance	0.00	0.00	0.00
Printing and Binding	1,000.00	1,500.00	1,500.00
Marketing and Promotion	1,000.00	2,000.00	4,000.00
Fuel	440.00	880.00	1,760.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	3,600.00	4,000.00	8,000.00
Other Expenses	12,763.00	22,800.00	45,600.00
Capitalizable Assets	0.00	0.00	0.00
Total Expenses	22,463.00	44,610.00	81,720.00
Net Income	0	591	3280

Please explain any capitalizable asset contained in your request.

N/A

Pensacola Caring Hearts, Inc. 2015/2016 Fiscal Year Specific Metrics

	Activity	Date	Amount Received	# People Fed	# People we Fed due to additional funds
1.	Office Items	11/13/2015	\$541.66		
2.	Mobile Food Pantry from Bay Area Food Bank	12/17/2015	\$1458.34	500	400
3.	Mobile Food Pantry from Bay Area Food Bank	12/23/2015	\$750.00	250	150
4.	Food Pantry 1900 Pace Blvd. from Feeding the Gulf Coast Food Bank	01/14/2016	\$271.48	100	100
5.	Mobile Food Pantry from Feeding the Gulf Coast Food Bank	02/11/2016	\$1401.88	500	400
6.	Food Pantry from Feeding the Gulf Coast Food Bank	02/19/2016	\$323.94	195	195
7.	Mobile Food Pantry from Feeding the Gulf Coast	02/19/2016	\$500.00	250	150
8.	Mobile Food Pantry from Feeding the Gulf Coast	03/24/2016	\$750.00	250	150
9.	Rent	03/24/2016	\$502.70		
	Total		\$6500	1980	1545

With the additional funding we were able to feed a total of 1,545 more people

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

DEPARTMENT OF THE TREASURY

Date:

MAY 13 2015

PENSACOLA CARING HEARTS INC
1501 W AVERY ST
PENSACOLA, FL 32501-1807

Employer Identification Number:
46-3609660

DLN:
17053346342004

Contact Person:
MS. D. JAMES ID# 52423

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Public Charity Status:
170(b)(1)(A)(vi)

Form 990 Required:
Yes

Effective Date of Exemption:
March 10, 2014

Contribution Deductibility:
Yes

Addendum Applies:
No

Dear Applicant:

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

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

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

Sincerely,



Director, Exempt Organizations

Letter 947

Department of the Treasury
Internal Revenue Service

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning **JANUARY**, 2015, and ending **DECEMBER**, 2015

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization

PENSACOLA CARING HEARTS INC.

Number and street (or P.O. box, if mail is not delivered to street address)

Room/suite

1501 W AVERY ST

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

PENSACOLA FL 32501

D Employer identification number

463609660

E Telephone number

(850)375-1838

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶ **WWW.PENSACOLACARINGHEARTS.ORG**

J Tax-exempt status (check only one) – 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **22463**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
Revenue	1	Contributions, gifts, grants, and similar amounts received																												20363		
	2	Program service revenue including government fees and contracts																												0		
	3	Membership dues and assessments																													2100	
	4	Investment income																													0	
	5a	Gross amount from sale of assets other than inventory																													0	
	b	Less: cost or other basis and sales expenses																													0	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																														0
	6	Gaming and fundraising events																														
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																														0
	b	Gross income from fundraising events (not including \$ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																														0
c	Less: direct expenses from gaming and fundraising events																														0	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																														0	
7a	Gross sales of inventory, less returns and allowances																														0	
b	Less: cost of goods sold																														0	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																															
8	Other revenue (describe in Schedule O)																														0	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶																														22463	
Expenses	10	Grants and similar amounts paid (list in Schedule O)																													0	
	11	Benefits paid to or for members																													0	
	12	Salaries, other compensation, and employee benefits																														0
	13	Professional fees and other payments to independent contractors																														0
	14	Occupancy, rent, utilities, and maintenance																														8100
	15	Printing, publications, postage, and shipping																														1500
	16	Other expenses (describe in Schedule O)																														12763
17	Total expenses. Add lines 10 through 16 ▶																														22363	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																													100	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																														0
	20	Other changes in net assets or fund balances (explain in Schedule O)																														0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶																														100

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	0	22 100
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	0	25 100
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0	27 100

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? **PURCHASE AND DISTRIBUTES FREEFOOD TO FAMILIES**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 PURCHASE AND DISTRIBUTES FOOD TO FAMILIES IN NEED. WE PROVIDED FOOD TO 5000 PEOPLE IN 2015. WE PRUCHASE TWO MOBILE FOOD PANTRY A MONTH A COST OF 750.00 PER TRUCK. FOOD INCLUDE FRESH PRODUCE, BAKE GOODS, FROZEN MEATS, BEVERAGES, CANNED GOODS AND DAIRY PRODUCTS. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	12763
29 _____ _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 _____ _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	12763

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
FANNIE FINKLEY PRESIDENT	20	0	0	0
LEE AVANT VICE-PRESIDENT	3	0	0	0
FERLISSA FINKLEY SECRETARY	10	0	0	0
QUENTIN FINKLEY TRESURER	3	0	0	0
MICHALE JACKSON MEMBER	3	0	0	0
RENE FINKLEY MEMBER	3	0	0	0
JOANN EVANS MEMBER	3	0	0	0
JANICE AVANT MEMBER	3	0	0	0
GLADYS PHILYAW MEMBER	3	0	0	0
GARNIE MCCAULEY CHRISTOPHER FINKLEY	3	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41	List the states with which a copy of this return is filed ▶ FLORIDA		
42a	The organization's books are in care of ▶ FERLISSA FINKLEY Telephone no. ▶ 850-607-0469 Located at ▶ 1501 W AVERY ST, PENSACOLA FL 32501 ZIP + 4 ▶		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		✓
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 0		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
c	Did the organization receive any payments for indoor tanning services during the year?		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		✓

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	✓

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	✓
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 ▶ _____

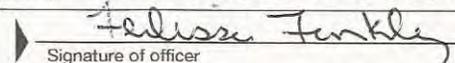
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A Yes No

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 <u>03/01/2016</u>
	FERLISSA FINKLEY Type or print name and title	SECRETARY Date <u>03/01/2016</u>

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2015

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.

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization PENSACOLA CARING HEARTS INC.	Employer identification number 463609660
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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 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33¹/₃% 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 33¹/₃% 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.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - 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 1-9 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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0	0	22463	22463
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0		0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 Total. Add lines 1 through 3					22463	22463
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)						15963
6 Public support. Subtract line 5 from line 4.						6500

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	0	0	0	0	22463	22463
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0	0	0	0
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						22463
12 Gross receipts from related activities, etc. (see instructions)					12	0
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2015. 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—2014. 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—2015. 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—2014. 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"/>		

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Name of the organization

PENSACOLA CARING HEARTS INC.

Employer identification number

463609660

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 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, 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. Do not 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 is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization PENSACOLA CARING HEARTS INC.	Employer identification number 463609660
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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	Escambia County Board of County Commissioners Office of Mangement 221 Palafox Place Pensacola, Florida 32502	\$ 6500.00	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 O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Name of the organization

Pensacola Caring Hearts, Inc.

Employer identification number

463609660

PART 1 EXPENSES LINE 16

BAY AREA FOOD BANK 5709 INDUSTRIAL BLVD , MILTON FL 32583 MOBILE FOOD PANTRY AND FOOD PANTRY

EXPENSES \$12,763.44

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. PENSACOLA CARING HEARTS, INC.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>5</u> Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) 1501 W AVERY ST		Requester's name and address (optional)
	6 City, state, and ZIP code PENSACOLA, FL 32501		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
4	6	-	3	6	0	9	6	6	0

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶ <i>Jelena Fertly</i>	Date ▶ <i>05/02/2016</i>
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Pensacola's Promise dba Chain Reaction

Agency Address: 1301 E. Gadsden Street
Pensacola, FL 32501

Program Name: Chain Reaction

Program Contact: Kristin Fairchild

Contact Email: kfairchild@mychainreaction.org

Contact Phone: (850) 202-0691

25-Word Description of Program:

Chain Reaction's mission is to empower teens to learn through service.

Amount Requested: \$19,000.00

Amount Received Last Year, if applicable: \$19,000.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

[Blank area for text entry]

Briefly discuss how the funding you are currently requesting will be used.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

Please list the primary goal(s) that this program is targeting. Maximum of three.
For example, "reduce homelessness in Escambia County"

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

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



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	118,779.00	91,300.00	95,354.00
Programmatic Income	5,750.00	5,750.00	5,750.00
County Funding	19,000.00	19,000.00	19,000.00
City Funding			
State Funding			
Federal Funding			
Memberships	14,879.00	10,500.00	10,815.00
Investment Income			
Other Income	21,729.97	25,000.00	25,000.00
Total Income	180,137.97	151,500.00	155,919.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	14,079.99	13,100.00	13,500.00
Salaries and Wages	101,125.02	80,950.00	83,380.00
Employee Benefits	2,532.00	2,600.00	2,678.00
Professional Services	3,786.00	600.00	618.00
Contractual Services	9,338.50	8,600.00	8,858.00
Travel Expenses			
Rentals and Leases	4,350.00	3,600.00	3,600.00
Communication	2,340.00	1,500.00	1,545.00
Postage and Freight	1,014.00	500.00	515.00
Repair and Maintenance	4,522.00	2,500.00	2,575.00
Printing and Binding	2,916.00	2,400.00	2,472.00
Marketing and Promotion	8,305.00	2,000.00	2,060.00
Fuel	1,140.00	600.00	618.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	22,972.20	32,600.00	33,500.00
Other Expenses			
Capitalizable Assets			
Total Expenses	178,420.00	151,500.00	155,919.00
Net Income	1717.26	0.00	0.00

Please explain any capitalizable asset contained in your request.

Escambia County Grant 2016-2017

Briefly discuss how last year's funds were used.

In the last fiscal year, Chain Reaction worked with 184 teens. To date, these CR teens acquired over \$1 million dollars in college scholarships. As of April 30, 2016, Chain Reaction teens contributed 9,098 hours of service to Escambia County which is worth \$73,238.90 at \$8.05 minimum wage. Over 120 teens completed leadership training that resulted in improvement of skills such as budgeting, goal-setting, commitment, communication, and decision-making skills. Leadership training courses included work resume writing workshops, service project logistics training, and summer leadership convention. Chain Reaction also improved its performance measurement methods by continuing to implement the PYD, a standardized assessment created by Tufts University, which evaluates the effectiveness of the program. Chain Reaction's teen service projects benefitted C.A. Weis Elementary, Legal Services of Northwest Florida, Council on Aging, Sacred Heart Children's Hospital, Pensacola State Kids' College, Council on Aging, Pensacola Humane Society, Big Brothers Big Sisters of NWFL, Pensacola MESS Hall, and Children's Home Society.

Last year's funds were used to fund staff salaries, specifically the Executive Director (ED), a full-time AmeriCorps VISTA and two AmeriCorps VISTA Summer Associates. The role of the Executive Director is not exclusively managerial in role. The Executive Director also serves as the CR Program Director. The Executive Director's roles as the CR Program Director includes writing program curriculum, assisting teens with the development of new service projects, managing CR teens to achieve various educational impacts, and establishing systems, policies, and procedures for CR service and leadership internships.

The role of AmeriCorps VISTA and summer VISTAs are a programmatic role. The AmeriCorps VISTAs works with the teens during center hours, assists with leadership programs, communicates with parents and teens to maximize teens' Chain Reaction experience, social media promotion, and recruitment of CR teen members.

Briefly discuss how the funding you are currently requesting will be used.

The funds will be used in the same manner as previous year. The funding covers staff salaries to run the Chain Reaction program to ensure that 225 teens will be accepted into the CR program. Chain Reaction has been successful in using Escambia County funds to improve the efficiency and effectiveness of the CR programs. Due to this success, the funds will be matched and used to expand the number of teens served by 19%, an increase in the performance measures by 20% to 55% and the expansion of the college preparedness program, which is Chain Reaction's third primary goal.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Chain Reaction operates on a fiscal year. If Escambia County funding can only fund a portion of Chain Reaction's request, CR will immediately have to reduce being open five days a week to three days a week. This will result in a reduction of service hours contributed to the community, a reduction in the number of resumes completed and number of internship available, a reduction in college scholarships acquired, as well as a reduction in CR membership from 225 to 169.

The \$19,000 requested in this grant application makes up approximately 11-12% of Chain Reaction's total operating budget but will have a much greater impact due to the matching funds received from AmeriCorps VISTA. Chain Reaction is always doing its best to increase funds through fundraising, donor events, and additional grants; but of course, this takes time.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

The Escambia County Grant will be used as match for the AmeriCorps VISTA from Florida Campus Compact.

- In 2015-2016, the Escambia County grant was used to match the AmeriCorps VISTA Project from Florida Campus Compact for a full-term AmeriCorps VISTA and two AmeriCorps Summer VISTA Associates valued at \$40,000. This is a 4:1 match ratio. Chain Reaction will apply again in 2016-2017 and will use Escambia County grant as a match.
- Chain Reaction's program budget is \$155,919.00. The Escambia County grant of \$19,000 is used as general program match funds. (Match ratio approximately 8:1)

Please list the primary goal(s) that this program is targeting. Maximum of three. For example, "reduce homelessness in Escambia County."

Chain Reaction is the local teen leadership institute for youth ages 14-18 in Escambia and Santa Rosa counties. Chain Reaction's mission is to empower teens to learn through service. Chain Reaction has gained a reputation as the premier teen leadership institute for teens. Education through applied service learning and civic projects teaches the CR teens important life skills, identity, and character development. Chain Reaction's curriculum lays the foundation that prepares teens for the real world and is recognized as a proven force for creating a positive, measurable impact for teen success.

In the article *Education, skill-set are key to closing the gap in wealth*, Dr. Rick Harper states "The takeaway is that there is an income gap and there is an even more pronounced wealth gap. They are both growing and the winners in the 21st century job market will be those with more education, job-related skills and competencies. He goes on to state "Transitioning lower-and middle-income children into well-educated higher earning adults is not an easy task." Harper ends the article by saying, "...Which means that tomorrow's winners will clearly be those with the best skills." Chain Reaction students find their passions by learning beyond the traditional classroom. Chain Reaction provides hundreds of volunteer opportunities, combined with leadership and skill set training outside of school. A study by the National Center for Education Statistics shows extracurricular activities centered on volunteerism correlates with successful education, with sixty percent of students that volunteer maintaining an "A" average.

Chain Reaction addresses the issues of high school by impacting academic achievement through service-learning and leadership development. The NIH states, "A strong need for peer approval may entice a young person to try dangerous feats, or part in risk taking behaviors." Chain Reaction has found that all adolescents are at risk regardless of different backgrounds of socioeconomic status, race, and ethnicity.

The highest crime rate during the week is between the hours of 3:00 and 7:00 p.m. (National Dropout Prevention Center). Providing youth with high-quality "out-of-school" programs is necessary to reduce

risk-taking behavior such as vandalism, drug and alcohol abuse, and bullying. Information on Youth.gov's webpage on Prevention and Early Intervention states that "delinquency-prevention programs can save taxpayers seven to ten dollars for every dollar invested, primarily due to reductions in the amount spent on incarceration." The Chain Reaction center is open Monday through Friday from 3:30 to 5:30 pm and provides teens with a safe, fun, and inclusive environment through service experiences. 225 CR teens will develop positive connections to the local community, thus avoid engaging in risky behavior, and become productive teen citizens in 2016-2017.

The three primary goals of Chain Reaction are:

1. Increase teens' service and their connection to their community.
2. Increase leadership development.
3. Increase teens' college preparedness.

Students will get more out of their high school careers by discovering their passions through service, successfully graduating high school and being confident about their next steps whether that be college, military, or workforce.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

Chain Reaction will use the following three performance measures to measure the success of the program.

Performance Measure #1: The Positive Youth Development assessment and tracking the number of teen service hours contributed to Escambia County will prove CR has increased 225 teens' connection to their community through service.

The Positive Youth Development (PYD) assessment was created by Tufts University to measure youth development. Youth development is characterized through 5 C's:

- Connection: Positive bonds with family, school, peers, and community
- Character: Respect for societal and cultural norms, possession of standards for correct behaviors, a sense of right and wrong (morality), and integrity
- Caring: A sense of sympathy and empathy towards others
- Competence: Regarding scholastic and social competence
- Confidence: A sense of positive self-worth and self-efficacy

A higher score on the 5 C's lowers the chances of teens engaging in risky behavior and an increase in chances for life success. Chain Reaction assesses teens' PYD scores in the fall and spring.

Chain Reaction tracks the number of service hours completed by CR teens and determine their dollar value to the community. Chain Reaction's teen service projects partner with local non-profits in Escambia County to collaboratively improve community issues. As a result, Chain Reaction teaches teens how to contribute as teen citizens and connect with their local community, which will lead to them contributing to their community as adult citizens in the future. For example, in summer 2015, CR teens

contributed 6,250 hours of service as camp counselors at Pensacola State College's Kids College summer enrichment program valued at \$50,316 if each teen was paid minimum wage.

Chain Reaction will enroll 225 9th through 12th graders in the CR program. These members participate in fourteen pre-designed service projects that have specific learning objectives and follow the 24 elements. The 24 elements are skill sets and positive attributes teens develop through Chain Reaction. The Chain Reaction Center is open Monday to Friday from 3:30 to 5:30 pm during the school year, and 12:30-2:30 pm during summer hours. Chain Reaction's service projects are offered on a seasonal basis on Tuesdays and Wednesdays.

Performance Measure #2: Completing 70 work resumes and placing 45 teens in internships will prove that Chain Reaction is increasing teen leadership development.

Chain Reaction offers various leadership opportunities for teens throughout the year. Leadership courses provide teens with time to reflect on their service experiences and teaches skills necessary to be successful in future employment. Leadership courses include service project logistics training, service project reflection, internship interviews, resume-writing workshops, and summer leadership convention. Skills include budgeting, goal-setting, decision-making, and communication skills. Chain Reaction has a resume-writing program which is accessible to all members. Resumes will be reviewed and evaluated by local employers/ professionals in the community who will certify that the CR teens is a qualified candidate for employment on the basis of his or her resume. CR teens will be equipped to submit a job application, college application, and/or scholarship application with confidence.

Chain Reaction proves the impact of the program by teens qualified and obtaining internships within the CR program as well as in the community. Internships acquire communication skills, decision making skills, responsibility, and commitment and planning. A minimum of 45 teens will be selected based on their performance in the CR program to lead their own service projects and/or be a representative on the CR Teen Council as a decision maker for the entire program. Through resume completion and CR internships, Chain Reaction provides teens with ample workforce development opportunities.

Performance Measure #3: Obtaining over 2.0 million dollars in college scholarships will prove college preparedness in Chain Reaction teens.

Chain Reaction will assist teens in applying for college scholarships and track the number and dollar value of in-state and out-of-state scholarships received by the graduating class of 2016 including the Bright Futures Scholarship.

Chain Reaction's program helps teens identify passions, discover purpose, and propel leadership skills to teens to become the best versions of themselves. This is key to success in college preparedness and college success.

For the past 14 years Chain Reaction has examined how teen volunteer service, youth development and youth leadership contributes to success in a teen's education. CR has qualitative stories on how CR contributed to teen's educational successes by building one of the 24 CR elements (outlined in quotation marks). For one CR teen it was 'self-confidence' that led to studying abroad in college, others improved 'ownership' in their education that resulted in improving grades. Many teens improved their 'interview skills' that resulted in receiving full tuition scholarships, while some developed 'decision-making' skills

that resulted in them selecting the best college environment for their educational needs. Others teen learned 'conviction' and understood their passions that resulted in them pursuing their desired career.

Chain Reaction has realized that all teens come into Chain Reaction needing something different. CR's curriculum on the 24 elements will be used on Mondays through Fridays so that teens will fulfill their individual needs and gain individual growth.

Please list the baseline statistics for the performance measure(s). Maximum of three.

The baseline statistics for the performance measures in 2015-2016 were:

- Performance Measurement #1:
 - In 2015-2016, Chain Reaction worked with 184 teens. PYD scores for spring 2016 are still being gathered. However, for 2014-2015, PYD scores were greater for all 5 C's after teens completed the CR program.
 - As of April 30, 2016, CR teens acquired over \$400,000 dollars in college scholarships. CR expects this to increase as more teens report their scholarship earnings in May to July 2016. From June 1, 2015 to April 30, 2016, Chain Reaction teens contributed 9,098 hours of service to Escambia County.
- Performance Measurement #2:
 - As of April 30, 2016, Chain Reaction teens placed 29 teens in 36 internships where they completed service projects benefitting the community.
 - As of April 30, 2016, 22 teens have completed their first draft of their work resume. Over 100 teens are eligible to complete a work resume based on their participation in service projects.
- Performance Measurement #3:
 - The class of 2015 CR teens reported obtaining total dollar value \$1,040,876 in in-state and out-of-state scholarships other than Bright Futures. The class of 2016 has reported acquiring over \$400,000 in college scholarships as of April 30, 2016. CR expects this to increase as more teens report their scholarship earnings in May to July 2016.
 - As of April 30, 2016, 82 out of 184 CR teens have fulfilled at least 25% their Bright Futures Scholarship service requirements. 41 teens have completed their Bright Futures Scholarship service requirements.

Positive Youth Development Assessment Detailed Results

Chain Reaction administered the PYD to in the fall 2014, spring 2014, and fall 2015. Spring and fall scores were compared. This was the first year Chain Reaction administered the PYD. 137 teens took the PYD in fall 2014. Their results were:

- Character: 76.38
- Competence: 73.55
- Caring: 77.57
- Connection: 67.76
- Confidence: 65.66

- Spring 2015 results were:
 - Character: 83.41
 - Competence: 73.89
 - Caring: 79.87
 - Connection: 71.78
 - Confidence: 67.69

- Fall 2015 results were:
 - Character: 81.64
 - Competence: 74.15
 - Caring: 82.71
 - Connection: 74.17
 - Confidence: 67.35

Escambia County Grant – 2015- 2016
Pensacola’s Promise DBA Chain Reaction

Reporting Period: October 1, 2015 to March 31, 2016

Report Prepared by: Dannele Ferreras, Member Services Manager

Performance Measurement #1:

- Chain Reaction enrolled **184** teens in the CR program. Chain Reaction did not receive full 3-year funding from United Way and decided to temporarily reduce the maximum capacity of CR. By reducing membership size, this allowed the quality of CR’s program to increase in terms of college scholarships, internships, work resumes, and PYD scores. CR predicts **225** teens will join Chain Reaction by September 30, 2016.
- Chain Reaction teens completed **995.5** hours of service to Escambia County between October 1, 2015 and March 31, 2016. CR predicts teens will complete **6,000** hours of service by September 30, 2016, due to summer volunteer opportunities.
- Chain Reaction teens reported acquiring **\$423,000** in scholarships during October 1, 2015 to March 31, 2016. Chain Reaction predicts **\$1.5 million dollars** in scholarships will be awarded to CR teens by August 2016.
- Positive Youth Development scores from fall 2015*:
 - Character: 81.64
 - Competence: 74.15
 - Caring: 82.71
 - Connection: 74.17
 - Confidence: 67.35

Chain Reaction is acquiring PYD scores in spring 2016 and results ready for July 1st. Chain Reaction predicts a **1% increase** from fall to spring on all 5 C’s.

Performance Measurement #2:

- Chain Reaction placed teens in **36** internships where they completed service projects benefitting the community between July 2015 and April 2016.
- Chain Reaction teens were placed in **22** internships during October 1, 2015 to March 31, 2016.
- Chain Reaction predicts to have teens placed in **45** internships by September 30, 2016.

- Chain Reaction teens completed **22** work resumes during October 1, 2015 to March 31, 2016.
- **48%** of teens have started to write their work resume. Resumes will be completed during the 2016-2017 membership year.

Performance Measurement #3:

- Chain Reaction teens reported acquiring **\$423,000** in scholarships during October 1, 2015 to March 31, 2016. Chain Reaction predicts **\$1.5 million dollars** in scholarships will be awarded to CR teens by August 2016.
- **41.3%** of Chain Reaction teens have completed 30% of the Bright Futures Scholarship service requirement.
- **22.3%** of Chain Reaction teens have completed 100% of the Bright Futures Scholarship service requirement.

*Bowers, E. P., Li, Y., Kiely, M. K., Brittian, A., Lerner, J. V., & Lerner, R. M. (2010). The Five Cs model of positive youth development: A longitudinal analysis of confirmatory factor structure and measurement invariance. *Journal of Youth and Adolescence*, 39, 720-735.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Pensacola's Promise, Inc.	
	2 Business name/disregarded entity name, if different from above Chain Reaction	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ 501(c)(3)	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) 1301 E Gadsden St	
	6 City, state, and ZIP code Pensacola, FL 32501	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
2	0	-	5	9	6	6	5	7	8

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶ <i>Yasmine Harris</i>	Date ▶ <i>7-29-15</i>
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China Income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II Instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8. Instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if Items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number to Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹
5. Sole proprietorship or disregarded entity owned by an individual	The actual owner ¹
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The owner ²
	The grantor ¹
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ¹
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
² Circle the minor's name and furnish the minor's SSN.

² You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Consumer's Certificate of Exemption

DR-14
R. 04/11

Issued Pursuant to Chapter 212, Florida Statutes

85-8013854817C-4	05/31/2012	05/31/2017	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

PENSACOLAS PROMISE INC
CHAIN REACTION
1301 E GADSDEN ST
PENSACOLA FL 32501-4204

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/11

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	25,815	22 20,433
23 Land and buildings		23
24 Other assets (describe in Schedule O)	4,886	24 3,512
25 Total assets	30,701	25 23,945
26 Total liabilities (describe in Schedule O)	1,433	26 2,672
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	29,268	27 21,273

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? _____

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 SEE SCHEDULE O		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Kristin Fairchild Executive Director	32.00		0.	0.
Jonathan Griffith Board Chair	3.00	0.	0.	0.
Craig Hindsman Vice Chair	1.00	0.	0.	0.
Chris Ritchie Secretary	1.00	0.	0.	0.
Amber McClure Treasurer	1.00	0.	0.	0.
Jason Broxson Board Member	1.00	0.	0.	0.
Ted Gorder Board Member	1.00	0.	0.	0.
Matt Durham Board Member	1.00	0.	0.	0.
Shane Rowe Board Member	1.00	0.	0.	0.
Doug Jolly Board Member	1.00	0.	0.	0.
Lisa Long Board Member	1.00	0.	0.	0.
Jamie Bradley Board Member	1.00	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name.
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities...
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed
42a The organization's books are in care of
42b 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...
42c At any time during the calendar year, did the organization maintain an office outside the U.S.?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041
44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	✓

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	✓
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A ▶ **Yes** **No**

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
	▶ KRISTIN FAIRCHILD, EXECUTIVE DIRECTOR	
	▶ Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no. ▶			

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



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: United Way of Escambia County

Agency Address: 1301 West Government Street
Pensacola, FL 32502

Program Name: Community Investment to Improve Lives

Program Contact: Andrea Krieger

Contact Email: andrea@unitedwayescambia.org

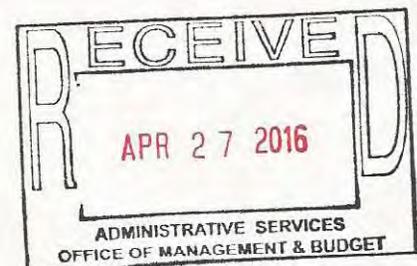
Contact Phone: 850-444-7110

25-Word Description of Program:

Working collectively, United Way leverages County resources to solve problems through evidence based practices and community engagement that creates measured improvements in quality of life.

Amount Requested: 125,000.00

Amount Received Last Year, if applicable: 90,750.00





Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

A coordinated provision of essential services effectively leveraged County dollars to create positive changes in education, health & financial stability challenges. Returns were accelerated by \$168,912 in matching dollars that grew the \$90,250 awarded to return a \$259,162 measured impact on our community. To reduce costs for first responders, law enforcement, the justice system & indigent care services; partners provided certified therapies, in-home care, nutrition, after & out-of-school programs. Interventions supported disabled, impoverished, abused and/or addicted citizenry. We saw improvements in grades, academic progression, housing stability, disaster preparedness & food security. Wrap-around services helped our community's veteran, elderly, epileptic, homeless, families and children. Investing funds in a system aligned to create maximum results ensured positive outcomes reached our entire community.

Briefly discuss how the funding you are currently requesting will be used.

\$125,000 invested in United Way's effective community investment system would remove the duplication of effort associated with a separate HSAC process and compel quarterly reports that maximize outcomes. Our work leverages resources to solve problems associated with education, health and financial stability indicators. Funding is leveraged and matching resources create a \$3 impact for every dollar invested through United Way. Partnerships reduce community stress associated with poverty, poor nutrition and educational shortfalls by using evidence based practices that drive outcomes. The system effectively reduces crime, improves resource utilization, supports wellness and encourages positive choices that improve academic and civic performance. Volunteer and engagement initiatives encourage citizens and partners to participate in community success. Education partnerships strengthen each citizen's readiness for success across the cradle to career spectrum by targeted improvements at key transition points (i.e. school readiness, on time progression, high school graduation, post-secondary completion). The issues that derail productive citizenry are complex and to reduce long-term costs associated with chronic poverty and unhealthy behaviors partnerships must engage citizens in their own recovery and self-sufficiency.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Education=450 students improved report card averages-5.5 points; assessment results-10 points; attendance-6 percent. This reduced a need for law enforcement involvement with disruptive youth. Every \$1,000 reduction=11 fewer children served. Health=1732 citizens served who improved healthy behaviors/independence-95%; mobility/cognitive functions-70%; behavior/attendance/recovery from trauma (rape/abuse)-60%; improved nutrition to create food security. Reduced chronic conditions free local resources and improve productivity. Every \$1,000 reduction =43 less citizens served. Financial Stability= improved 1405 citizens' self-sufficiency by resolving eviction/foreclosure issues-61%; secured/improved employment-16%; Every \$1,000=\$243 in reduced debt.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

On average, United Way leverages investments to return \$3 for every dollar donated. This means the County's \$125,000 would be leveraged to return a \$375,000 impact on our local community.

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

1. Create readiness for success by improving student averages and successes by 5pt. or % at key transition points. 2. Strengthen ability to maintain independence through improvements in preventative/healthy choices and risk avoidance that demonstrates the success of 80% of those served. 3. Improve self-sufficiency by stabilizing sustainable financial success among local families through resolution or improvement in issues causing evictions, foreclosures and homelessness.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

In three areas demonstrate a 5pt. or % improvement among citizens served: 1. Readiness for success = 450 students successfully navigate key transition points (tools: report cards, attendance, school readiness & grade level averages) 2. 1732 people are healthy & independent (tools: BMI/healthy weight, mobility, risk avoidance and proper nutrition) 3. Self-sufficiency among 1405 with stable housing and finances (tools: employment, debt reduction, housing stability & financial literacy).

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

We would strive to improve all baselines by 5pt. or 5% 1. 450 students would not struggle to succeed with average baseline as follows: (attendance=85%, report cards=79%, readiness=65%) 2. 1732 would improve health (100% food insecure= nutrition provided for 813, unhealthy behaviors and poor mobility improved for 275, 60 improve BMI/healthy weight) 3. 636 individuals served would: (resolve issues causing eviction or foreclosure, 239 would complete financial literacy & 9 would reduce debts).



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	1,016,456.00	1,026,325.00	1,050,816.00
Programmatic Income	3,000.00	3,000.00	3,000.00
County Funding	90,750.00	93,750.00	125,000.00
City Funding			
State Funding			
Federal Funding			
Memberships			
Investment Income			
Other Income	14,100.00	10,000.00	10,000.00
Total Income	1,124,306.00	1,133,075.00	1,188,816.00



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	1.15	1.15	1.15
Salaries and Wages	40,062.00	41,878.00	42,500.00
Employee Benefits	5,439.00	8,015.00	8,500.00
Professional Services	177.00	200.00	250.00
Contractual Services	1,058,382.00	1,064,491.00	1,117,031.00
Travel Expenses	102.00	50.00	150.00
Rentals and Leases	1,425.00	1,500.00	1,650.00
Communication	391.00	419.00	450.00
Postage and Freight	434.00	398.00	450.00
Repair and Maintenance	3,909.00	3,825.00	4,000.00
Printing and Binding	2,087.00	2,071.00	2,250.00
Marketing and Promotion	133.00	126.00	135.00
Fuel			



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	252.00	869.00	950.00
Other Expenses	11,513.00	9,233.00	10,500.00
Capitalizable Assets			
Total Expenses	1,124,306.00	1,133,075.00	1,188,816.00
Net Income	0	0	0

Please explain any capitalizable asset contained in your request.

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

DEPARTMENT OF THE TREASURY

Date: **AUG 8 2005**

UNITED WAY OF ESCAMBIA COUNTY INC
1301 W GOVERNMENT ST
PENSACOLA, FL 32501

Employer Identification Number:
59-0651076
DLN:
17053144033045
Contact Person:
KAREN CHAO ID# 31003
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
August 14, 1974
Contribution Deductibility:
Yes

Dear Applicant:

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

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

Please see enclosed information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

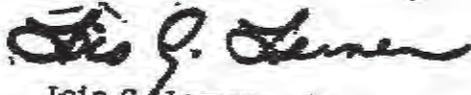
If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

Letter 947 (DO/CG)

UNITED WAY OF ESCAMBIA COUNTY INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)



Department of Treasury
Internal Revenue Service
Ogden UT 84201

163103.616337.154751.27593 1 AT 0.416 370



UNITED WAY OF ESCAMBIA COUNTY INC
1301 W GOVERNMENT ST
PENSACOLA FL 32502-5314



163103

Notice	CP211A
Tax period	June 30, 2015
Notice date	November 30, 2015
Employer ID number	59-0651076
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

Page 1 of 1

Important information about your June 30, 2015 Form 990

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
June 30, 2015 Form 990.

Your new due date is February 15, 2016.

What you need to do

File your June 30, 2015 Form 990 by February 15, 2016. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-file providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Return of Organization Exempt From Income Tax

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning July 1, 2014, and ending June 30, 2015

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

C Name of organization United Way of Escambia County, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1301 W. Government Street
 City or town, state or province, country, and ZIP or foreign postal code
Pensacola, FL 32502

D Employer identification number
59-0651076

E Telephone number
850-434-3157

G Gross receipts \$ 3,219,370

F Name and address of principal officer: Andrea Krieger
1301 W. Government Street, Pensacola, FL 32502

H(a) Is this a group return for subsidiaries? Yes No
H(b) Are all subsidiaries included? Yes 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.unitedwayescambia.org

K Form of organization: Corporation Trust Association Other ▶ _____

L Year of formation: 1944 **M** State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To unite the efforts and resources of Escambia County with programs and initiatives that can create measurable and sustainable positive changes in the areas of health, education, and financial stability.</u>		
	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)	<u>3</u>	<u>27</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>27</u>
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<u>5</u>	<u>46</u>
	6 Total number of volunteers (estimate if necessary)	<u>6</u>	<u>2,676</u>
	7a Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>(3)</u>
	b Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	<u>3,011,507</u>	<u>2,776,388</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>86,800</u>	<u>111,096</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>32,570</u>	<u>35,922</u>
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>3,162,832</u>	<u>2,975,206</u>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>1,661,303</u>	<u>1,492,694</u>
	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)	<u>916,236</u>	<u>943,866</u>
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>13,345</u>	<u>14,465</u>
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>204,774</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>377,183</u>	<u>425,646</u>
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>2,988,067</u>	<u>2,876,671</u>	
19 Revenue less expenses. Subtract line 18 from line 12	<u>174,765</u>	<u>98,535</u>	
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)	<u>3,408,087</u>	<u>3,474,761</u>
	22 Net assets or fund balances. Subtract line 21 from line 20	<u>1,285,170</u>	<u>1,274,267</u>
		<u>2,123,917</u>	<u>2,200,494</u>

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: [Signature] Date: 2/12/16
 Type or print name and title: CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____
 Firm's name: _____ Firm's EIN: _____
 Firm's address: _____ Phone no.: _____

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:

Uniting our community and leveraging resources to improve lives. We create opportunities by serving as a safety net that leverages volunteer manpower, in-kind and financial contributions, and public awareness to support collaborative partnerships that effectively meet our community's health and human service needs.

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: 624100) (Expenses \$ 1,710,378 including grants of \$ 1,492,694) (Revenue \$ 241,382)

Through the Community Investment process, United Way donors make recommendations on how undesignated donations should be invested in non-profit programs that focus on improving education, financial stability and health in our community. Our education collaborative works to ensure children grow into successful and productive adults. Our financial stability collaborative works to increase individual ability to access available resources and support that allow citizens to build behaviors necessary for self-sufficiency. Our health collaborative works to improve the health of area citizens by reducing risky behaviors while improving the access to wellness resources that support healthy behaviors, good nutrition, healthy weight, appropriate physical ability and healthy independent living. Community-wide, we strive for a 1% increase in student proficiency; a 1% decrease in poverty while stabilizing families with a 1% increase in banking, employability and sustainable financial success; and a 1% decrease in obesity and unhealthy behaviors while increasing by 1% stable and healthy independent living. United Way also participates in two local programs, Communities Caring at Christmas, and Cram the Van, that provide toys to local agencies for the benefit of their low income client families, and school supplies to the Escambia County School District to assist their low income students. Total funds raised for these two programs were \$68,588 and \$57,007, respectively.

4b (Code: 624200) (Expenses \$ 337,866 including grants of \$ 0) (Revenue \$ 184,121)

211 Northwest Florida - During this year, the program continued its service to 7 counties in northwest Florida by providing comprehensive information, referral and advocacy services 24 hours a day, 7 days a week to a population of nearly 1 million people. Just over 40,000 callers contacted 211 seeking community service information or referrals in this fiscal year. These callers received a total of over 71,000 referrals to our community programs. Some of these referrals were related to partnerships that 211 had with community programs. Communities Caring at Christmas provided holiday toys to qualified families who contacted 211. Smoke detectors were replaced in homes when residents called 211 because of a partnership with American Red Cross. Callers who lacked health insurance coverage for their children were given referrals to community resources that could help families navigate the process of applying for health insurance. Housing instability was addressed for many callers through referrals and follow up calls over 90 days. During the year, 211 also provided case management to over 1000 flood survivors through the efforts of 211 staff as the survivors made their recovery.

4c (Code: 624100) (Expenses \$ 150,345 including grants of \$ 0) (Revenue \$ 229,768)

Our financial stability program combines three components: volunteer income tax assistance (VITA), MyFreeTaxes.com, and the MyFreeTaxes Helpline Center. The local VITA program was operated by 40 volunteers donating 3,000 hours at four sites where free tax preparation services were provided to low income individuals and families in Escambia and Santa Rosa Counties. In total, volunteers helped return \$1.3 million in Earned Income Tax Credit (EITC) and over \$3.9 million in refunds to 3,182 individuals and families. Once leveraged, free services returned a \$5.1M impact to the community. MyFreeTaxes.com provided those with annual income under \$60,000 an avenue to file their taxes through an online portal. This program compliments the VITA program by broadening tax services to online, phone or in person. Last year, 285 taxpayers used the MyFreeTaxes.com website. United Way Worldwide (UWW) funds the MyFreeTaxes Escambia Helpline. This helpline supports the free nationwide tax preparation website. We are one of six call centers across the nation. Through UWW funding we employed 8.5 FTEs who gained experience and accreditation from IRS training. The helpline and online goals center on creating more sustainable avenues for low wage earners to process their tax returns. They are supported in the preparation through knowledgeable volunteers and staff who can provide facilitated self-assistance for tax preparations. Our call center supported over 6,400 callers who had questions about various aspects of their tax returns.

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

(Expenses \$ 96,829 including grants of \$ 0) (Revenue \$ 101,750)

4e Total program service expenses 2,295,518

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	✓	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	✓	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		✓
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? If "Yes," complete Schedule L, Part I		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		✓
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		✓
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		✓
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	✓	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? 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 1a 4
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c [checked]
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 [checked]
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in 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 [checked]
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 [checked]
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b
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 [checked]
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 [checked]
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b [checked]
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c [checked]
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 [checked]
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f [checked]
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
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. 14b

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

Section A. Governing Body and Management

		Yes	No
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 in Schedule O.	27	
b	Enter the number of voting members included in line 1a, above, who are independent	27	
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?		<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?	<input checked="" type="checkbox"/>	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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 in Schedule O.		<input checked="" type="checkbox"/>

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
b	Describe in 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	<input checked="" type="checkbox"/>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
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 ► Florida
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ►
 Tom Hilton, 1301 W. Government Street, Pensacola, FL 32502

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 VI:

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Gary Sammons Chairperson		✓		✓						
(2) David Peaden Chair Elect		✓		✓						
(3) Bruce Vredenburg Treasurer		✓		✓						
(4) Meri Asmar Secretary		✓		✓						
(5) Andrea Krieger Chief Executive Officer				✓			119,915		9,847	
(6) Tom Hilton Chief Financial Officer				✓			67,268		8,208	
(7) Michael Adamson Director		✓								
(8) Tammy Davies Director		✓								
(9) Nicole Dixon Director		✓								
(10) KC Donahey Director		✓								
(11) Cedric Durre Director		✓								
(12) Cathy England Director		✓								
(13) KC Gartman Director		✓								
(14) John Falduti Director		✓								

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) John Floyd Director	2	<input checked="" type="checkbox"/>								
(16) Hal George Director	1	<input checked="" type="checkbox"/>								
(17) Kim Leduff Director	1	<input checked="" type="checkbox"/>								
(18) Jack Lowrey Director	1	<input checked="" type="checkbox"/>								
(19) Brian Matson Director	1	<input checked="" type="checkbox"/>								
(20) Trip Maygarden Director	1	<input checked="" type="checkbox"/>								
(21) Bob McLaughlin Director	2	<input checked="" type="checkbox"/>								
(22) Yvette McLellan Director	4	<input checked="" type="checkbox"/>								
(23) Deborah Moore Director	1	<input checked="" type="checkbox"/>								
(24) Tim Putman Director	1	<input checked="" type="checkbox"/>								
(25) Michelle Scaglione Director	1	<input checked="" type="checkbox"/>								
1b Sub-total							187,183		18,055	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							187,183		18,055	

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 ▶

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

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

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Matt Shook Director	1	✓								
(2) Oliver Sumlin Director	1	✓								
(3) Johnathon Taylor Director	1	✓								
(4) Malcolm Thomas Director	1	✓								
(5) Patrice Whitten Director	1	✓								
(6) Mark Faulkner Director	1	✓								
(7) Kathie Jeffcoat Director	1	✓								
(8) David Moore Director	1	✓								
(9) Bob Sanders Treasurer	1	✓		✓						
(10)										
(11)										
(12)										
(13)										
(14)										

Part VIII Statement of Revenue

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

			(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	8,699		
	b	Membership dues	1b			
	c	Fundraising events	1c	75,319		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	239,378		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,452,992		
	g	Noncash contributions included in lines 1a-1f: \$		26,992		
	h	Total. Add lines 1a-1f		2,778,388		
Program Service Revenue			Business Code			
	2a	Emergency Food Shelter Program	624200	2,520	2,520	
	b	Non Profit Training Seminars	624200	2,665	2,665	
	c	211 NW Florida Serving Oth. Counties	624200	76,878	76,878	
	d	Designation Fee Income	900099	21,115	21,115	
	e	Subsidized Rent, Partner Agencies	624110	7,920	7,920	
	f	All other program service revenue .				
g	Total. Add lines 2a-2f		111,096			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		36,922	36,922	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real			
		b	Less: rental expenses	(ii) Personal		
		c	Rental income or (loss)			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of	(i) Securities			
		assets other than inventory	(ii) Other	264,037		
		b	Less: cost or other basis and sales expenses		228,424	
		c	Gain or (loss)		35,613	
	d	Net gain or (loss)		35,613	35,613	
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a			
		b	Less: direct expenses	b		
		c	Net income or (loss) from fundraising events			
9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b			
	c	Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances	a	37			
	b	Less: cost of goods sold	b	40		
	c	Net income or (loss) from sales of inventory		(3)	(3)	
Miscellaneous Revenue		Business Code				
11a	Event Ticket Sales		2,190	2,190		
b	Event Sponsors		13,000	13,000		
c						
d	All other revenue					
e	Total. Add lines 11a-11d		15,190			
12	Total revenue. See instructions.		2,975,206	198,821	(3)	

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 . . .	1,465,254	1,465,254		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	27,440	27,440		
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	193,169	70,988	106,424	15,757
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	617,568	387,771	134,097	95,700
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,133	999	33	101
9 Other employee benefits	71,262	44,312	11,291	15,659
10 Payroll taxes	60,734	34,632	17,684	8,418
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	12,000	0	12,000	0
d Lobbying				
e Professional fundraising services. See Part IV, line 17	14,465			14,465
f Investment management fees	7,834		7,834	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	15,959	8,118	5,588	2,253
12 Advertising and promotion	41,109	21,600	9,675	9,834
13 Office expenses	63,909	48,950	10,815	4,144
14 Information technology	31,573	16,400	11,032	4,141
15 Royalties				
16 Occupancy	49,135	31,197	11,045	6,893
17 Travel	28,110	22,711	3,245	2,154
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,643	4,174	469	0
20 Interest	5,597	3,479	1,354	764
21 Payments to affiliates	27,941	17,812	6,020	4,109
22 Depreciation, depletion, and amortization	70,344	48,970	12,993	8,381
23 Insurance	16,381	9,683	4,532	2,166
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Dues and Subscriptions	4,606	1,574	2,506	526
b Volunteer Support and Recognition	13,281	10,575	789	1,917
c Government Fees and Licenses	1,990	824	499	567
d Meals and Event Dinners	28,824	17,314	5,847	6,663
e All other expenses Other	1,410	641	607	162
25 Total functional expenses. Add lines 1 through 24e	2,878,671	2,295,518	376,379	204,774
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	584,118	1	195,735
	2 Savings and temporary cash investments	15,804	2	63,635
	3 Pledges and grants receivable, net	1,013,823	3	1,016,206
	4 Accounts receivable, net	82,625	4	128,009
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	4,691	8	5,169
	9 Prepaid expenses and deferred charges	46,820	9	36,222
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,650,087		
	b Less: accumulated depreciation	10b 906,916	10c	743,171
	11 Investments—publicly traded securities	978,140	11	1,285,614
	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 34)	3,408,087	16	3,474,761	
Liabilities	17 Accounts payable and accrued expenses	66,076	17	87,320
	18 Grants payable	965,555	18	1,000,378
	19 Deferred revenue	8,312	19	8,312
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	116,666	21	154,394
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	129,561	23	23,863
	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	1,285,170	26	1,274,267
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,213,776	27	1,604,451
	28 Temporarily restricted net assets	643,215	28	329,117
	29 Permanently restricted net assets	266,926	29	266,926
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	2,123,917	33	2,200,494	
34 Total liabilities and net assets/fund balances	3,408,087	34	3,474,761	

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	2,990,906
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,892,371
3	Revenue less expenses. Subtract line 2 from line 1	3	98,535
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,123,917
5	Net unrealized gains (losses) on investments	5	(21,958)
6	Donated services and use of facilities	6	149,336
7	Investment expenses	7	7,834
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	(157,570)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,200,494

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2014

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization United Way of Escambia County	Employer identification number 59-0651076
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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 11, 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.)
- 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)(vii). (Complete Part II.)
- 9 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.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - 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 1-8 above or IRC section (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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,557,669	3,299,932	3,504,327	3,017,395	2,791,578	16,170,801
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	3,557,669	3,299,932	3,504,327	3,017,395	2,791,578	16,170,801
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.						16,170,801

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	3,557,669	3,299,932	3,504,327	3,017,395	2,791,578	16,170,801
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	17,847	21,426	34,210	32,570	36,922	142,975
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	(13)	(3)	(16)
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	38,575	38,937	53,082	86,800	148,018	365,412
11 Total support. Add lines 7 through 10						16,679,172
12 Gross receipts from related activities, etc. (see instructions)						12
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	86.96 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	97.70 %
16a 33 1/3% support test—2014. 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—2013. 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—2014. 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—2013. 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"/>		
16 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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests--2014.** 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--2013.** 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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 (b) and (c) 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 11a or 11b in Part I, answer (b) and (c) 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 (b) and (c) 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent 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 in 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 in line 9(a)) 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 in line 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) 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 in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

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

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<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 (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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. 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 VII):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7:			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	Excess distributions carryover to 2015. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013			
e	Excess from 2014			

Schedule B

(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2014

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization United Way of Escambia County, Inc.	Employer identification number 59-0651076
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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 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, 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. Do not 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 is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

United Way of Escambia County, Inc.

59-0651076

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	Ascend Performance Materials 3000 Old Chemstrand Road Cantonment, FL 32533	\$ 258,928	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	United Way Worldwide 701 N. Fairfax Street Alexandria, VA 22314	\$ 209,526	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Publix Super Markets PO Box 407 Lakeland, FL 33802	\$ 212,147	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Gulf Power One Energy Place	\$ 208,419	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Escambia County Government 221 N. Palafox Place Pensacola, FL 32502	\$ 141,793	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Exxon Mobil 604 Chemstrand Road Cantonment, FL 32533	\$ 63,360	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

United Way of Escambia County

59-0651076

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	Navy Federal Credit Union 9071 Security Place Pensacola, FL 32506	\$ 60,033	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Landrum Human Resource Companies PO Box 15700 Pensacola, FL 32514	\$ 57,703	Person <input type="checkbox"/> Payroll <input checked="" 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.)

Name of organization

Employer identification number

United Way of Escambia County, Inc.

59-0651076

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
3	Donated food, water, snacks for community investment deliberations panels	\$ 172	5/26/2015
4	Donated school supplies for Cram the Van supply drive	\$ 509	10/20/2014
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

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.) ▶ \$

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" to Form 990, Part IV, line 8, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

Employer identification number

United Way of Escambia County, Inc.

59-0651076

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	Held at the End of the Tax Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	2d
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included in Form 990, Part VIII, line 1 ▶ \$	
(ii) Assets included in Form 990, Part X ▶ \$	
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1 ▶ \$	
b Assets included in Form 990, Part X ▶ \$	

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

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to 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 in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" to 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	307,995	290,775	263,125	279,995	238,961
b Contributions					
c Net investment earnings, gains, and losses	23,153	19,632	29,864	(14,815)	43,048
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	(2,423)	(2,412)	(2,214)	(2,055)	(2,014)
g End of year balance	333,571	307,995	280,775	263,125	279,995

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 0%
 - b Permanent endowment 100%
 - c Temporarily restricted endowment 0%
- The percentages in 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" to 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" to 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		92,350		92,350
b Buildings		1,158,707	(601,826)	556,881
c Leasehold improvements				
d Equipment		399,030	(305,060)	93,940
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				743,171

Part VII Investments—Other Securities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	2,685,811
2	Amounts included on line 1 but not on Form 990, Part VII, line 12:		
a	Net unrealized gains (losses) on investments	2a	(21,958)
b	Donated services and use of facilities	2b	149,337
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	127,379
3	Subtract line 2e from line 1	3	2,558,432
4	Amounts included on Form 990, Part VII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	7,834
b	Other (Describe in Part XIII.)	4b	408,940
c	Add lines 4a and 4b	4c	416,774
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,975,206

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

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

1	Total expenses and losses per audited financial statements	1	2,609,234
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	149,337
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	149,337
3	Subtract line 2e from line 1	3	2,459,897
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	7,834
b	Other (Describe in Part XIII.)	4b	408,940
c	Add lines 4a and 4b	4c	416,774
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,876,671

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, 4B- Other adjustments to Total revenue per audited financial statements.

Designations to Other Agencies	\$394,475
Fundraising Fees assessed by 3rd party processors	\$ 14,465
Total adjustments to total revenues	\$408,940

Part XII, 4B- Other adjustments to Total revenue per audited financial statements.

Designations to Other Agencies	\$394,475
Fundraising Fees assessed by 3rd party processors	\$ 14,465
Total adjustments to total revenues	\$408,940

Part XIII Supplemental Information *(continued)*

Part IV, 2B- The organization maintains custody of fees remitted by members of UWADA (United Way Agency Directors Association) as annual dues to cover the costs of maintaining the Association, including costs related to professional development of the membership, as well as costs of meetings. In addition, the organization maintains custody of funds for several local programs that are held in partnership with other local civic groups to meet common goals. As of June 30, 2015, UWEC held the following funds for distribution on behalf of the following entities: Escambia County Government, HSAC allocations due to local agencies (\$80,616), UWADA (\$2,614), Cram the Van (\$5,695), Communities Caring at Christmas (\$14,773), Long Term Recovery Group flood relief (\$19,189), Other (\$21,497).

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 8a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Department of the Treasury
Internal Revenue Service

Name of the organization

United Way of Escambia County, Inc.

Employer identification number

59-0651076

Part I Fundraising Activities. Complete if the organization answered "Yes" to 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 ten 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.

Florida

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Part II Fundraising Events. Complete if the organization answered "Yes" to 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 8b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Ascend Golf Tour (event type)	(event type)	(total number)	(add col. (a) through col. (c))
1	Gross receipts	12,755			12,755
2	Less: Contributions				
3	Gross income (line 1 minus line 2)	12,755			12,755
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				0
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				12,755

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

Revenue		(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) ▶				

- 8 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 I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2014

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Employer identification number

United Way of Escambia County

59-0651076

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

Yes No

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Salvation Army, PO Box 18569, Pensacola, FL 32523	59-0660607	501(c)3	\$114,598.67				Designation/Allocation
(2) ARC Gateway, 3932 N 10th Ave, Pensacola, FL 32503	59-1940528	501(c)3	\$92,850.36				Designation/Allocation
(3) Council on Aging of W. FL., PO Box 17066, Pensacola, FL 32522	59-1373939	501(c)3	\$76,017.22				Designation/Allocation
(4) Early Learning Coalition, 3300 N Pace Blvd Ste 210, Pensacola, FL 32505	59-3683222	501(c)3	\$71,838.70				Designation/Allocation
(5) YMCA of NW FL, 4158 N Tarragona St., Pensacola, FL 32501	59-0624465	501(c)3	\$68,308.83				Designation/Allocation
(6) Big Brothers/Sisters of NWFL, 1149 Creighton Rd Ste 1, Pensacola FL 32504	59-2986893	501(c)3	\$65,562.37				Designation/Allocation
(7) Capstone Adaptive Learning, 2812 N. E St, Pensacola, FL 32501	59-0737912	501(c)3	\$67,244.60				Designation/Allocation
(8) Gulf Coast Kids House, 3401 N 12th Ave, Pensacola, FL 32503	59-3520130	501(c)3	\$37,785.22				Designation/Allocation
(9) Catholic Charities NWFL, 1000 W Garden St, Pensacola, FL 32502	59-3213644	501(c)3	\$34,682.10				Designation/Allocation
(10) Lutheran Svcs of NWFL, 4610 W Fairfield Dr, Pensacola, FL 32506	59-2198911	501(c)3	\$32,278.62				Designation/Allocation
(11) Chain Reaction, 1301 E Gadsden St, Pensacola, FL 32601	20-5966578	501(c)3	\$28,968.43				Designation/Allocation
(12) Boys & Girls Club, 923 Denton Blvd NW, Ft Walton Bch, FL 32547	59-1390241	501(c)3	\$27,460.35				Designation/Allocation
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table							12
3 Enter total number of other organizations listed in the line 1 table							

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

Cat. No. 50055P

Schedule I (Form 990) (2014)

**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" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization: **United Way of Escambia County** Employer identification number: **59-0651076**

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

Yes No

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) United Way of Santa Rosa Cty, PO Box 284, Milton, FL 32572	59-8142612	501(c)(3)	\$27,441.72				Designations
(2) Childrens Home Soc of FL, PO Box 19136, Pensacola, FL 32523	59-0192430	501(c)(3)	\$26,712.86				Designation/Allocation
(3) Mantra Food Bank, 116 E Gonzalez St., Pensacola, FL 32501	59-2181031	501(c)(3)	\$21,435.48				Designation/Allocation
(4) Pace Cir for Girls, 1201 College Blvd, Pensacola, FL 32504	59-2414492	501(c)(3)	\$20,356.18				Designation/Allocation
(5) Autism Pensacola, PO Box 30213, Pensacola, FL 32503	11-3643957	501(c)(3)	\$20,119.90				Designation/Allocation
(6) Favorhouse of NW FL, 2001 W Blount St, Pensacola, FL 32501	59-2076120	501(c)(3)	\$19,247.51				Designation/Allocation
(7) Every Child a Reader in Esc., PO Box 71, Pensacola, FL 32591	26-1200860	501(c)(3)	\$16,380.64				Designation/Allocation
(8) New Beginnings Group Inc, 820 Gerhardt Dr, Pensacola, FL 32503	59-3507194	501(c)(3)	\$13,740.62				Designation/Allocation
(9) Legal Svcs of North FL, 118 S Baylen St, Pensacola, FL 32502	51-0197090	501(c)(3)	\$12,437.90				Designation/Allocation
(10) B.R.A.C.E., 1301 W Government St, Pensacola, FL 32501	20-4815881	501(c)(3)	\$12,011.05				Designation/Allocation
(11) Seesters Aquatics, 5425 Hibiscus Rd, Pensacola, FL 32504	20-1199276	501(c)(3)	\$10,685.02				Designation/Allocation
(12) Lakeview Center Inc., 1221 W Lakeview Ave, Pensacola, FL 32501	59-0737872	501(c)(3)	\$8,984.92				Designation/Allocation
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	12						
3 Enter total number of other organizations listed in the line 1 table	12						

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

Cat. No. 50055P

Schedule I (Form 990) (2014)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

United Way of Escambia County

Employer identification number

59-0657076

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

Yes No

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Amer. Red Cross NWFL, 222 N Baylen St., Pensacola, FL 32502	59-0637808	501(c)3	\$8,314.51				Designations
(2) Independence for the Blind, 3107 N Davis Hwy, Pensacola, FL 32503	59-3297510	501(c)3	\$6,904.28				Designation/Allocation
(3) Baptist Health Care Fdn, 1000 W Moreno Ste-408, Pensacola FL 32501	59-0192266	501(c)3	\$5,816.91				Designation/Allocation
(4) Covenant Hospice, 5041 N. 12th Ave, Pensacola, FL 32504	59-2208300	501(c)3	\$5,486.48				Designations
(5) Boy Scouts GulfCoast Council 9440 Univ.Pkwy, Pensacola, FL 32614	59-0624405	501(c)3	\$5,168.29				Designations
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

Cat. No. 50055P

Schedule I (Form 990) (2014)

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

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.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

United Way of Escambia County, Inc.

59-0551075

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	✓		7,377	Provided by Donor
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	✓		5,604	FMV
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 ▶ (Furniture, Fixtures)	✓	20	5,535	Provided by Donor
26 Other ▶ (Campaign Items)	✓	20	5,137	
27 Other ▶ (Office Supplies)	✓	100	3,339	
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 0

	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 is not required to be used for exempt purposes for the entire holding period?		✓
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		✓
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		✓
b If "Yes," describe in Part II.		
33 If the organization did not 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 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Part XI, Line 9 - Other Changes to net assets

Donated Services expensed per GAAP financials, not on Form 990 (\$149,336)

Investment expenses netted against revenues on GAAP financials, not on Form 990 (\$7,834)

Total other changes in net assets (\$157,170)

Part III, 4D - Other program expenses, United Way provides additional support to local agencies in the form of infrastructure support.

Included in this additional support is the local Emergency, Food, and Shelter program administered by United Way. This program disburses about \$130,000 annually of federal funds to local agencies in support of individuals needing assistance. United Way also provides training seminars through its Non Profit Training series to local non profits, which cover non profit governance, budgeting, planning, marketing, and outreach, as well as fundraising. United Way also manages a Loaned Executive program that provides local volunteers with knowledge of local non-profits and how non-profits operate in general, with the goal of giving local executives the skills necessary to serve on the Boards of local agencies. United Way has also taken on additional volunteer roles, with the management of local Retired Senior Volunteer Program (RSVP) in Escambia County as well as providing additional support to local agencies through general volunteer recruitment and placement, as well as the role of fiscal agent for the Long Term Recovery Group (LTRG) made up of local non profits providing support to individuals whose homes were damaged in the local flooding in April of 2014.

Part VI, Section B, 11B - A draft of the complete form 990 is sent to all Board members prior to submission. All Board members are asked to review the document and direct any questions to the organization's Chief Financial Officer.

Part VI, Section B, 12C - All Board members are required to disclose annually any potential conflicts of interest in a written disclosure document. The primary potential for conflict of interest exists in the decisions to award grant funds to recipient agencies, of which, some Board members may also serve. Any Board member with a potential conflict in these situations is asked to disclose their role on the recipient agency, and the Board has the authority to recuse such Board members from participating in the decisions regarding grants to these agencies.

Name of the organization

Employer identification number

United Way of Escambia County, Inc.

59-0651076

Part VI, Section B, 15A&B - The CEO's salary is reviewed and approved by the Board of Directors annually. The salary is compared to similar non-profits locally for reasonableness. The CFO's salary is approved by the CEO and executive committee as part of the annual budgeting process. In addition, the Board includes a human resources committee that reviews staff salary levels for all positions.

Part VI, Section C, 19 - The organization posts its most recently completed audited financial statements and Form 990 on its website for public review. In addition, the 990 is available on Guidestar.org and the organization is listed as a BBB accredited charity under the Better Business Bureau's Wise Giving Alliance. Governing documents are also available upon request.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35a, 35, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Employer identification number
59-0651078

United Way of Escambia County, Inc.

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
(1) <u>United Way of Escambia County Foundation, LLC</u> <u>1301 W. Government Street, Pensacola, FL 32502, 59-0651078</u>	Fundraising	Florida	\$5,869	\$0	UW Escambia City
(2) _____					
(3) _____					
(4) _____					
(5) _____					
(6) _____					

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	Yes	No
(1) _____								
(2) _____								
(3) _____								
(4) _____								
(5) _____								
(6) _____								
(7) _____								

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

Cat. No. 50135Y

Schedule R (Form 990) 2014

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	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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 513(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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 b Gift, grant, or capital contribution to related organization(s) c Gift, grant, or capital contribution from related organization(s) d Loans or loan guarantees to or for related organization(s) e Loans or loan guarantees by related organization(s) f Dividends from related organization(s) g Sale of assets to related organization(s) h Purchase of assets from related organization(s) i Exchange of assets with related organization(s) j Lease of facilities, equipment, or other assets to related organization(s) k Lease of facilities, equipment, or other assets from related organization(s) l Performance of services or membership or fundraising solicitations for related organization(s) m Performance of services or membership or fundraising solicitations by related organization(s) n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) o Sharing of paid employees with related organization(s) p Reimbursement paid to related organization(s) for expenses q Reimbursement paid by related organization(s) for expenses r Other transfer of cash or property to related organization(s) s Other transfer of cash or property from related organization(s)		
		1a	
		1b	
		1c	
		1d	
		1e	
		1f	
		1g	
		1h	
		1i	
		1j	
		1k	
		1l	
		1m	
		1n	
		1o	
		1p	
		1q	
		1r	
		1s	
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 (s-e)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
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(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: West Florida Regional Planning Council

Agency Address: P.O. Box 11399
Pensacola, FL 32524

Program Name: West Florida Regional Planning Council

Program Contact: Austin Mount

Contact Email: Austin.Mount@wfrpc.org

Contact Phone: 850-332-7976

25-Word Description of Program:

Membership in the West Florida Regional Planning Council whose mission is to provide professional planning, coordinating, and advisory services to local governments, state, and federal agencies and the public in order to preserve and enhance the quality of life in Northwest Florida.

Amount Requested: 21,161.00

Amount Received Last Year, if applicable: 20,342.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

ECONOMIC DEVELOPMENT

The Council achieved designation as an Economic Development District on June 28, 1995. As an economic district, the overall work program goal is to provide technical assistance to local governments and businesses for Economic Development Administration (EDA) programs. Funding for public works projects is used for water and sewer facilities for projects primarily serving industry and commerce, access roads to industrial parks or sites, and port improvements. Also, the Comprehensive Economic Development Strategy (CEDS) required by EDA is updated annually with a major re-write every 5 years. Recently, the document was revised to mirror the Florida Chamber Foundation's Six Pillars of Economic Development. Through this effort all CEDS in the state now have a similar format. In conjunction with the Strategic Regional Policy Plan (SRPP), the CEDS document serves as a guide to economic development. +

Briefly discuss how the funding you are currently requesting will be used.

ECONOMIC DEVELOPMENT

The Council achieved designation as an Economic Development District on June 28, 1995. As an economic district, the overall work program goal is to provide technical assistance to local governments and businesses for Economic Development Administration (EDA) programs. Funding for public works projects is used for water and sewer facilities for projects primarily serving industry and commerce, access roads to industrial parks or sites, and port improvements. Funding for local technical assistance through feasibility studies, impact analyses, and disaster resiliency plans is available to strengthen local capacity to undertake economic projects. Also, the Comprehensive Economic Development Strategy (CEDS) required by EDA is updated annually with a major re-write every 5 years. Last year the document was revised to mirror the Florida Chamber Foundation's Six Pillars of Economic Development. Through this effort all CEDS in the state now have a similar format. In conjunction with the Strategic Regional Policy Plan (SRPP), the CEDS document serves as a guide to economic development planning in the region. The CEDS committee, consisting of economic development representatives from the region, reviews the CEDS and assists staff with the annual +

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Project-specific grants and WFRPC member (counties and cities) dues. Per Chapter 186, Florida Statutes, Counties are required to be members of their respective regional planning council.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

WFRPC member dues are 2% of the total budget used for leveraging of all WFRPC funds and match of EDA, and Brownfield program. Escambia County dues are <1% of all WFRPC funds. The total Escambia County FTA match is 4% of the total FTA funds for the FL-AL TPO.

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

The mission of the West Florida Regional Planning Council is to provide professional planning, coordinating, and advisory services to local governments, state, and federal agencies and the public in order to preserve and enhance the quality of life in Northwest Florida.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Per Chapter 186, Florida Statutes, Counties are required to members of their respective regional planning council. By separate Interlocal Agreement, Escambia County has formally engaged the WFRPC to serve in an advisory capacity as the regional planning entity to provide area-wide coordination for the seven western panhandle counties. The WFRPC is governed by a board comprised of two representatives from Escambia County and representatives from other member cities and counties. Business of the WFRPC is managed under the direction of the board. +

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

See above.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	3,569.00		
Programmatic Income			
County Funding	226,516.00	131,091.00	101,651.00
City Funding	31,929.00	33,873.00	30,412.00
State Funding	759,076.00	632,761.00	640,032.00
Federal Funding	2,276,089.00	2,320,701.00	2,363,093.00
Memberships			
Investment Income			
Other Income			
Total Income	3,297,179.00	3,118,426.00	3,135,188.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing			
Salaries and Wages	1,182,864.00	1,213,566.00	1,300,000.00
Employee Benefits	470,314.00	495,114.00	500,000.00
Professional Services	62,766.00	52,349.00	55,000.00
Contractual Services	733,972.00	977,093.00	900,000.00
Travel Expenses	115,840.00	129,807.00	130,000.00
Rentals and Leases	198,015.00	232,210.00	230,000.00
Communication	17,876.00	16,689.00	18,000.00
Postage and Freight	955.00	1,000.00	1,100.00
Repair and Maintenance	923.00	800.00	1,088.00
Printing and Binding			
Marketing and Promotion			
Fuel			



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies			
Other Expenses	348,883.00	24,599.00	0.00
Capitalizable Assets			
Total Expenses	3,132,408.00	3,243,623.00	3,135,188.00
Net Income	164,770	(25,197)	0

Please explain any capitalizable asset contained in your request.

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

ECONOMIC DEVELOPMENT

The Council achieved designation as an Economic Development District on June 28, 1995. As an economic district, the overall work program goal is to provide technical assistance to local governments and businesses for Economic Development Administration (EDA) programs. Funding for public works projects is used for water and sewer facilities for projects primarily serving industry and commerce, access roads to industrial parks or sites, and port improvements. Also, the Comprehensive Economic Development Strategy (CEDS) required by EDA is updated annually with a major re-write every 5 years. Recently, the document was revised to mirror the Florida Chamber Foundation's Six Pillars of Economic Development. Through this effort all CEDS in the state now have a similar format. In conjunction with the Strategic Regional Policy Plan (SRPP), the CEDS document serves as a guide to economic development planning in the region. A review committee, consisting of economic development representatives from the region, reviews the CEDS and assists staff with the annual update.

BROWNFIELD ASSESSMENT & REVOLVING LOAN FUND

EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. Recent activities undertaken by the WFRPC resulted in significant environmental work and overall enhancement in several communities served by the Council-Fort Walton Beach, Century, Panama City & Washington County. Funds awarded for these activities total \$1.615 million of federal dollars for use within communities served by the WFRPC. The Revolving Loan funds can be loaned or sub-granted to eligible entities including private entities (loans only), municipalities, county governments and non-profit entities. The Assessment funds can be used to perform Phase I and II Environmental Site Assessments (ESA) of petroleum or hazardous substances, public outreach, and development of remedial alternatives. The awards restrict use of the funds for indirect costs. Therefore, to reduce costs to the Council, consultants are used for the program as much as possible. With the addition of the consultants, this program is essentially a pass through program for the Council.

HAZARDOUS MATERIALS PLANNING ASSISTANCE

The Council contracts with the Florida Department of Emergency Management (DEM) to provide Hazardous Materials Planning Assistance in the region. Title III of the Superfund Amendment and Reauthorization Act (SARA) requires the formation of Local Emergency Planning Committees (LEPCs) to plan emergency responses for facilities that have hazardous materials present. The Council serves as staff to the LEPC for the seven counties in Region I. The LEPC is responsible for collecting, managing, and disseminating the chemical reports submitted by facilities in the region; responding to public inquiries; assisting facility representatives in completing initial and annual report forms; and developing a Regional Emergency Management Plan for Hazardous Materials. Staff reviews the seven updated County Hazards Analyses and adds the information in the Regional Emergency Management Plan Annual Update. An enhanced web site is maintained to inform the public and other agencies of hazardous materials planning activities in the region. The Council also serves as staff to various subcommittees formed by the LEPC including Exercise Design, Training, Education, Transportation and Plan Review. An exercise of the Regional Plan is designed and held every two years.

Staff completes field visits and computer program (CAMEO) analysis for hazardous materials facilities in Bay and Washington Counties. This information is then shared with county emergency managers involved in first response.

The U.S. Department of Transportation provides funds through DEM pursuant to the Hazardous Materials Emergency Planning Act (HMEP) for use on planning projects and training of public sector employees. The LEPC may choose to conduct a commodity flow transportation survey, enhanced hazards analysis, training needs survey, shelter-in-place program, exercise, or first responder guidebook as part of the planning grant. Public sector emergency responders are trained using a Level 1& 2 training package from the state. Emphasis during this funding cycle will again be on Level 1 and 2, and train-the-trainer programs.

HOMELAND SECURITY

The Council, in conjunction with the other ten planning councils throughout Florida, contracts with the Florida Department of Emergency Management, the Statewide Domestic Security Task Force, and the Department of Homeland Security, to support a wide range of activities, including teaching classes such as Homeland Security Exercise Evaluation Program (HSEEP) to the emergency response community, and developing or supporting the local component of the statewide terrorism exercises. Various exercises are planned and executed throughout the year as needed.

TRANSPORTATION PLANNING ORGANIZATIONS (TPO)

A Transportation Planning Organization is the local intergovernmental board responsible for transportation policy-making for each urbanized area designated by the US Bureau of the Census. The West Florida Regional Planning Council is the only Council in Florida providing staff services to three (3) transportation planning organizations. The Council serves as staff to the transportation planning organizations (TPO) in the urbanized areas (UZAs) of: Florida-Alabama (Pensacola), Okaloosa-Walton (Fort Walton Beach), and Bay County (Panama City). The Florida-Alabama TPO is the only interstate TPO in Florida.

During Fiscal Year 2014, the TPO boundaries and membership were revised based on the 2010 Census. Notable changes include:

- Addition of Orange Beach, AL to the UZA of Pensacola and addition of a member from Orange Beach to the Florida - Alabama TPO. This brings the membership to the current cap of nineteen (19).
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- Addition of a second member from Panama City Beach to the Bay County TPO. This brings the membership to the current cap of nineteen (19).

On February 14, 2007, Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) issued revised joint regulations implementing the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU). The Federal and State requirements for TPOs are included in Title 23 CFR 450, Title 23 USC 134, 49 USC 1607, and Section 339.175, Florida Statutes.

On July 6, 2012, President Obama signed into law, P.L. 112-141, the Moving Ahead for Progress in the 21st Century (MAP-21). This law authorizes the federal surface transportation policy and programs for two years, at a total of \$105 billion. MAP-21 expedites project delivery, establishes policies to improve freight movement, enhances innovative financing options and consolidates a number of highway programs across the federal highway, transit and safety programs. MAP-21 took effect on October 1, 2012, with a three month extension of current law and expires on September 30, 2014. To date, the joint regulations referenced above are being promulgated and implemented. Staff has and will continue

to stay abreast of requirements and changes to policy and procedure through the coming year. This is especially applicable in the area of performance measures at the State and urbanized area levels.

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The emphasis on approaching transportation issues from a regional perspective is a high-priority of federal and state transportation agencies. The second priority for state and federal transportation construction dollars in Florida is regionally significant transportation projects. The Florida Legislature created the Transportation Regional Incentive Program (TRIP) to implement regionally significant projects identified through partnerships of two or more MPOs and/or counties. TRIP requires a regional network and priorities to support applications for funding through the Florida Department of Transportation. The Council staffs two regional partnerships. The Florida-Alabama and Okaloosa-Walton TPOs have formed the Northwest Florida Regional Transportation Planning Organization, a four-county transportation planning partnership. The Bay County TPO, Gulf County, Holmes County and Washington County formed and maintain a partnership for their four-county area to qualify for TRIP funding.

During FY 10 the Regional TPO, with funding support of the Florida – Alabama and Okaloosa – Walton TPOs completed the “Study of Feasibility of Advance Funding of Transportation Capacity Projects”. In FY 13, the Regional TPO partnered with the Council to hold the 1st Annual Emerald Coast Transportation Symposium. The event attracted 186 people from as far west as Mobile, Alabama and as far south as Tampa, FL. The 2nd Annual Symposium will be held in May 2014 and will be expanded in length and scope. The Council's 50th Anniversary will be highlighted.

Consideration must be given to impacts of planned transportation projects on social, environmental, and economic resources. The goal is to allow permitting agencies early review of transportation projects through Florida’s Efficient Transportation Decision-Making Process (ETDM). The intent of the ETDM is for the TPOs to submit projects for early review and comment during the planning process. If there are severe environmental problems with projects, the permitting agencies will flag projects for more detailed review. ETDM also includes a socio-cultural evaluation. The FDOT and University of Florida developed an Internet-based GIS application being used by all MPOs, environmental resource agencies, and the Department, to review the impacts of new, major transportation projects. This system has been designed to shorten the delivery time on major projects while maintaining a thorough and rigorous review of project impacts. A major focus for the TPOs continues to be developing Community Profiles. These Profiles describe Census Designated Places and other locally defined communities and are used to disseminate information to and collect information and input from the citizens of each community.

The Transportation Alternatives Program (TAP) was authorized by the Moving Ahead for Progress in the 21st Century Act (MAP-21). The TAP redefines the former Transportation Enhancements (TE) Program eligibilities and consolidates them with the Safe Routes to Schools (SRTS), and the Recreational Trails Program. With the exception of the Recreational Trails Program, the TAP is administered by the Florida Department of Transportation. The programming of transportation alternatives projects is handled by

the department's district offices. In FY 14, TAP criteria were adopted by the three (3) TPOs. The TPOs solicit for, prioritize and submit prioritized projects to FDOT for consideration.

Bicycle/Pedestrian planning is included in the TPOs' Unified Planning Work Programs. Recently, this program has focused on safety, because Florida has a significant bicyclist and pedestrian accident and fatality rate. A major planning emphasis area for this year for the TPOs is to develop or further implement a Pedestrian Safety Action Plan. The objective is to specifically adopt and implement a process to identify locations and behaviors prone to historical pedestrian bicycle crashes and develop with their applicable partners countermeasures designed to eliminate them.

Comprehensive Bicycle/Pedestrian Needs Plans are in place for each urbanized area. An update for the urbanized areas of Escambia, Santa Rosa and Baldwin Counties was completed in FY11. An addendum completed in FY 12 added 100 center-line miles of pedestrian and bicycle analysis and tiered recommendations. The Plan for Bay County was adopted in June 2011. The Plan for Okaloosa and Walton Counties was updated in FY 12. Both Plans include recommended projects in Tiers from I to V.

PUBLIC TRANSPORTATION

The Federal Transit Administration (FTA) provides funds to support public transportation planning through the Section 5305 (formerly Section 5303) Planning Program. Federal Highway Administration (FHWA) provides Planning (PL) funds that can also be used to support public transportation planning efforts. The federal share, for both the 5305 and PL funds, is 80% and the state and local share is 10% each. These funds are budgeted and approved by each Transportation Planning Organization (TPO).

Public Transit Block Grant recipients are required to conduct a Transit Development Plan (TDP) Major Update every five years. The block grant recipients are Escambia County, Okaloosa County, and the Bay County TPO. The TDP Major Update process for these recipients will begin around March 2015 and is to be completed and submitted to the Florida Department of Transportation (FDOT) by September 1, 2016. TPO staff will coordinate and assist recipients and transit agencies with the major updates.

A Transit Education and Public Relations campaign for each of the three TPO areas is ongoing and covers a three year period (2013-2015). Additionally, the FL-AL TPO approved completion of a Transit Facilities Standards Study and a Regional Transit Authority Study both to begin in 2014.

Management of the Bay County TPO Section 5307 and FDOT Programs that supports the fixed-route services is the TPO's responsibility. Staffing responsibilities have been turned over to First Transit, who is serving as the Bay County TPO Public Transportation Coordinator. The funds are now being administered by Bay County. A Request for Proposals (RFP) is being conducted by Atkins, the Bay County TPO's General Planning Consultant, to select a firm to manage and operate Bay Town Trolley, a deviated fixed-route system. The current operator contract expires June 30, 2014. Therefore, the selected firm will begin on July 1, 2014.

The Bay County TPO is contracting with an architectural firm to provide professional services to design and obtain permits for construction of a new transit maintenance facility and renovation of two existing buildings. The design shall be completed and the "Released for Construction" plans and specifications shall be delivered to the TPO for the new building by June 2, 2014 and the renovation by June 23, 2014.

TRANSPORTATION DISADVANTAGED PROGRAM

This program was initiated in 1990. The West Florida Regional Planning Council (WFRPC) performs planning for the coordinated transportation disadvantaged systems in all seven (7) counties in the Region. This planning support is provided by the Florida Commission for the Transportation Disadvantaged (CTD). The Commission provides 100 percent state funding for planning purposes from the Transportation Disadvantaged Trust Fund to the WFRPC, which serves as the Designated Official Planning Agency for Holmes and Washington Counties. The Florida-Alabama, Okaloosa-Walton, and Bay County Transportation Planning Organizations (TPOs) serve as the Designated Official Planning Agencies for the remaining five (5) counties located in the respective urbanized areas.

Work entails general administration (e.g., agenda, minutes, etc.) in support of each Local Coordinating Board (LCB); reviewing funding applications; compiling actual expenditure reports for all local and direct federal transportation dollars; evaluation of the designated Community Transportation Coordinator (CTC); assisting in the development of the CTC's Memorandum of Agreement/Service Plan; developing needs and service plans for each area in a Transportation Disadvantaged Service Plan (TDSP) that meets the requirements of the federal Coordinated Public Transit – Human Services Transportation Plan; monitoring the service provided; mediation of conflicts including identification and elimination of barriers to coordination; and other support requested by the LCB. Coordinated transportation costs are continually monitored by the respective local LCBs.

In cooperation with the Local Coordinating Board, staff solicits and recommends a CTC for each county to the Florida Commission for the Transportation Disadvantaged (CTD). The last CTC procurement completed was for Holmes, Washington, and Walton Counties during FY 2013. Bay, Escambia, and Santa Rosa CTC procurements will be completed in FY 2014. Okaloosa County CTC procurement is scheduled to be completed in FY 2017.

Significant CTC changes have occurred in Escambia and Bay Counties. Escambia County elected to become the CTC beginning July 1, 2014 and Bay County elected to become the CTC during an emergency period beginning January 1, 2014. Staff has spent an extensive amount of time assisting both counties with their transitions.

The Florida-Alabama and Bay County TPOs are recipients of Job Access and Reverse Commute (JARC) and New Freedom (NF) grant funds to support work-related transportation and transportation services to the disabled. Although both grant programs were eliminated with the authorization of MAP-21, Moving Ahead for Progress in the 21st Century, as of October 2012, open and pending program grants will continue to be administered by staff.

WEST FLORIDA COMMUTER ASSISTANCE PROGRAM

The Council, under contract with FDOT, has operated the West Florida Commuter Assistance Program, ride On since 1977 and will continue to do so in FY 2015. The program helps commuters transition from driving alone to more efficient modes of travel, such as carpools, vanpools, transit, bicycling and walking. The purpose of the program is to reduce vehicle miles traveled and congestion, thereby alleviating the need to add road capacity.

Planners market the program to employers and individuals in the 10 westernmost counties in the Panhandle. In 2015 the goal is to make 10 on-site visits to employers, promote to all 3 TPOs, all Transportation Disadvantaged local coordinating boards and all local jurisdictions. Ride On will also

maintain billboards promoting the program to individual commuters in each urbanized area in the region.

Ride On planners staff a ride On hotline providing assistance to individuals and organizations wishing to learn more about alternative alerts. The core of the ride On program is a website providing access to software that provides commuters to register and match their commutes to the commutes of already registered commuters for the purpose of creating a new car/van pool or joining an existing car/van pool. Planners contact each new registrant to assist them with their match request and to maintain the integrity of the registration data.

Ride On planners also will provide support to several private van pool operators in the region and ensure that their riders are registered in the database, so that these commuters are eligible to receive the emergency ride benefit, which provides a free ride home if the commuter should need to return home before the van/car pool leaves. Planners will administer this program as well, ensuring there are providers, documentation of invoices is adequate and riders are not abusing the program.

Additionally, planners will continue to research locations for new park and ride lots, which FDOT will construct as funds become available. Park and ride lots facilitate car and van pools and there are currently more than 20 active park and ride lots in the region. In FY 2014, ride On planners worked with WFRPC GIS staff to create an interactive park and ride lot map for the WFRPC website. In FY 2015, ride On will work with Commuter Services of North Florida to add park and ride lots in the rest of FDOT Region 3 to the map, thus providing a comprehensive map of all park and ride lots in Region 3.

Finally, ride On has contracted with a promotional and marketing firm to develop a program to strengthen the brand awareness of ride On in the region. This initiative is in response to an FDOT-sponsored evaluation of commuter assistance programs across the state that found that, although ride On performed well in terms of matching commuters and creating car/van pools, brand recognition was below par. Ride On submits quarterly performance reports to FDOT and presents its work program to the council annually.

Since the beginning of this program, staff has progressed from presenting to the counties primarily to meeting with the local government staff. In 2010 Council staff began meeting with and presenting, when possible, to the incorporated areas of the rural areas. In counties where there are numerous municipalities, staff began visiting and distributing information in 2013.

HAZARDOUS WASTE VERIFICATION

The Council contracts directly with Santa Rosa, Okaloosa, and Holmes counties to complete the Small Quantity Hazardous Waste Generator (SQG) grant program from the revenue sources that were identified by the local governments to continue the program after grant funds were expended. Section 403.7225, Florida Statutes requires the SQG program to identify businesses, non-profits, and governmental entities that generate or have the potential to generate hazardous wastes as specified in the Federal Resource Conservation and Recovery Act (RCRA). Council services include continual update of databases which identify these facilities, document waste streams through site visits, notify county contacts when various forms of substantial violations are documented, and provide assistance in a non-enforcement, non-regulatory environment to entities so that RCRA compliance can be achieved in the most efficient and cost effective means possible.

STATE HOUSING INITIATIVES PARTNERSHIP (SHIP) PROGRAM

Administrative services are provided to Walton and Holmes Counties to implement the State Housing Initiatives Program (SHIP). Staff assistance includes preparation of all required reports, ordinances, resolutions and advertisements to ensure compliance with program rules. Potential program recipients are processed to determine eligibility. Staff prepares rehabilitation specifications, cost estimates; perform initial and final inspections; conduct pre-bid conferences and bid openings; monitor construction activities; and coordinate homebuyer down payment assistance.

BAY AREA RESOURCE COUNCIL (BARC)

The Council serves as staff to the Bay Area Resource Council (BARC), which covers the Pensacola Bay Watershed. Planners concentrate on educational forums and presentations, bringing together public and private entities concerned with environmental issues in the watershed. An annual citizen and technical symposium is sponsored, along with several panel discussions addressing specific issues such as proposed water quality standards and green business practices. BARC has successfully partnered with private and public entities the past several years to leverage local funds to provide environmental education in the two county area and has sponsored Bay Day for the middle schools. Member local governments and grants fund these programs.

WALTON/OKALOOSA/SANTA ROSA REGIONAL UTILITY AUTHORITY

The Council serves as staff to the Walton/Okaloosa/Santa Rosa Regional Utility Authority (RUA) which covers the coastal areas of those counties. The RUA is a designated Water Supply Authority under Chapter 373, Florida Statutes but only addresses long term water supply planning at this point. The RUA has facilitated significant expansions of water and wastewater treatments plants in Okaloosa and Walton Counties via the State Revolving Loan Fund.

TECHNICAL ASSISTANCE & OTHER SPECIAL PROJECTS

Planning services are provided on a contractual basis to local governments requiring staff assistance for an extended or short period of time. This program provides professional staff to perform planning activities as directed by local governments. Technical assistance activities include preparation of comprehensive plan amendments; preparation and administration of various grant applications (economic, environmental, housing, etc); and designing and digitizing local maps, to name a few.

LOCAL COMPREHENSIVE PLANNING AND TECHNICAL ASSISTANCE

Florida Statutes states the Council may review and comment on proposed and adopted comprehensive plan amendments to assess their adverse effects to significant regional resources and facilities identified in the SRPP and the extra jurisdictional impacts inconsistent with the local government comprehensive plans. At this time, this review is extremely limited due to budget constraints.

Briefly discuss how the funding you are currently requesting will be used.

ECONOMIC DEVELOPMENT

The Council achieved designation as an Economic Development District on June 28, 1995. As an economic district, the overall work program goal is to provide technical assistance to local governments and businesses for Economic Development Administration (EDA) programs. Funding for public works projects is used for water and sewer facilities for projects primarily serving industry and commerce, access roads to industrial parks or sites, and port improvements. Funding for local technical assistance through feasibility studies, impact analyses, and disaster resiliency plans is available to strengthen local capacity to undertake economic projects. Also, the Comprehensive Economic Development Strategy (CEDS) required by EDA is updated annually with a major re-write every 5 years. Last year the document was revised to mirror the Florida Chamber Foundation's Six Pillars of Economic Development. Through this effort all CEDS in the state now have a similar format. In conjunction with the Strategic Regional Policy Plan (SRPP), the CEDS document serves as a guide to economic development planning in the region. The CEDS committee, consisting of economic development representatives from the region, reviews the CEDS and assists staff with the annual update.

BROWNFIELD ASSESSMENT & REVOLVING LOAN FUND

EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. Recent activities undertaken by the WFRPC resulted in significant environmental work and overall enhancement in several communities served by the Council-Fort Walton Beach, Century, Panama City & Washington County. Funds awarded for these activities total \$1.615 million of federal dollars for use within communities served by the WFRPC. The Revolving Loan funds can be loaned or sub-granted to eligible entities including private entities (loans only), municipalities, county governments and non-profit entities. The Assessment funds can be used to perform Phase I and II Environmental Site Assessments (ESA) of petroleum or hazardous substances, public outreach, and development of remedial alternatives. The awards restrict use of the funds for indirect costs. Therefore, to reduce costs to the Council, consultants are used for the program as much as possible. With the addition of the consultants, this program is essentially a pass through program for the Council.

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EMERGENCY PLANNING

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In FY 2015 Interlocal Agreements based on the above membership apportionment were drafted, sent for legal review and presented to each TPO for consideration and approval. The Okaloosa – Walton and Bay County agreements were approved by the TPOs and as FY 15 passes, are being placed on member local government agendas for approval. One issue that surfaced during review was Alabama Department of Transportation (DOT) taking issue with some language in the agreement required by Florida DOT. Approval by the TPO is on hold as the DOTs work through this issue.

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two years, at a total of \$105 billion. MAP-21 expedites project delivery, establishes policies to improve freight movement, enhances innovative financing options and consolidates a number of highway programs across the federal highway, transit and safety programs. MAP-21 took effect on October 1, 2012, with a three month extension of current law and expired on September 30, 2014. Several bill extensions have occurred with the current extension set to expire May of 2015. Joint regulations referenced above are being promulgated and implemented. Staff has and will continue to stay abreast of requirements and changes to policy and procedure through the coming year. This is especially applicable in the area of performance measures at the State and urbanized area levels.

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The Strategic Intermodal System (SIS), instituted in 2004, fundamentally shifted the way Florida views the development of and makes investments in its transportation system. The SIS is composed of transportation facilities and services of statewide and interregional significance. It represents an effort to link Florida's transportation policies and investments to the state's economic development strategy. The SIS focuses on complete end-to-end trips, rather than individual modes or facilities. Section 339.135, Florida Statute requires the allocation of at least 50% of any new discretionary highway capacity funds to the SIS. The FDOT has established a policy that 75% of all transportation capacity funds be allocated to the SIS, with the exception of funds allocated to the Transit Program and STP funds attributable to areas with populations over 200,000 (SU funds).

The Department has completed the 2013 Data and Designation Review of all existing and potential SIS facilities using proposed new criteria and the most recent available data. This review identifies potential changes to the list of designated SIS facilities as a result of the criteria changes as well as updated data on transportation and economic activity levels. Proposed changes affecting facilities in the Region include addition of the connection between Hurlburt Field and SR 123, Eglin Parkway to U.S. 98 Miracle Strip Parkway to Cody Ave.; and the connection between Eglin AFB and SR 123: Eglin to John Sims Parkway to Eglin Blvd.

The emphasis on approaching transportation issues from a regional perspective is a high-priority of federal and state transportation agencies. The second priority for state and federal transportation construction dollars in Florida is regionally significant transportation projects. The Florida Legislature created the Transportation Regional Incentive Program (TRIP) to implement regionally significant projects identified through partnerships of two or more MPOs and/or counties. TRIP requires a regional network and priorities to support applications for funding through the Florida Department of Transportation. The Council staffs two regional partnerships. The Florida-Alabama and Okaloosa-Walton TPOs have formed the Northwest Florida Regional Transportation Planning Organization, a four-county transportation planning partnership. The Bay County TPO, Gulf County, Holmes County and Washington County formed and maintain the Bay, Gulf, Holmes, Washington Regional Partnership for their four-county area to qualify for TRIP funding.

In FY 13, the Regional TPO partnered with the Council to hold the 1st Annual Emerald Coast Transportation Symposium. The event attracted 186 people from as far west as Mobile, Alabama and as far south as Tampa, FL. The 2nd Annual Symposium was held in May 2014 and was expanded in length and scope. A 3rd Symposium is planned for November 2015.

Consideration must be given to impacts of planned transportation projects on social, environmental, and economic resources. The goal is to allow permitting agencies early review of transportation projects through Florida's Efficient Transportation Decision-Making Process (ETDM). The intent of the ETDM is for the TPOs to submit projects for early review and comment during the planning process. If there are serious environmental concerns with a project, permitting agencies will flag the projects for more detailed review. ETDM also includes a socio-cultural evaluation. The FDOT and University of Florida developed an Internet-based GIS application being used by all MPOs, environmental resource agencies, and the Department, to review the impacts of new, major transportation projects. This system has been designed to shorten the delivery time on major projects while maintaining a thorough and rigorous review of project impacts. A major focus for the TPOs continues to be developing Community Profiles. These Profiles describe Census Designated Places and other locally defined communities and are used to disseminate information to and collect information and input from the citizens of each community.

The Transportation Alternatives Program (TAP) was authorized by the Moving Ahead for Progress in the 21st Century Act (MAP-21). The TAP redefines the former Transportation Enhancements (TE) Program eligibilities and consolidates them with the Safe Routes to Schools (SRTS), and the Recreational Trails Program. With the exception of the Recreational Trails Program, the TAP is administered by the Florida Department of Transportation. The programming of transportation alternatives projects is handled by the department's district offices. In FY 15, TAP criteria were reviewed and confirmed by the three (3) TPOs. The TPOs solicit for, prioritize and submit prioritized projects to FDOT for consideration.

Bicycle/Pedestrian planning is included in the TPOs' Unified Planning Work Programs. Recently, this program has focused on safety, because Florida has a significant bicyclist and pedestrian accident and fatality rate.

Comprehensive Bicycle/Pedestrian Needs Plans are in place for each urbanized area. An update for the urbanized areas of Escambia, Santa Rosa and Baldwin Counties was completed in FY11. An addendum completed in FY 12 added 100 center-line miles of pedestrian and bicycle analysis and tiered recommendations. The Plan for Bay County was adopted in June 2011. The Plan for Okaloosa and Walton Counties was updated in FY 12. Both Plans include recommended projects in Tiers from I to V.

PUBLIC TRANSPORTATION

The Federal Transit Administration (FTA) provides funds to support public transportation planning through the Section 5305 (formerly Section 5303) Planning Program. Federal Highway Administration (FHWA) provides Planning (PL) funds that can also be used to support public transportation planning efforts. The federal share, for both the 5305 and PL funds, is 80% and the state and local share is 10% each. These funds are budgeted and approved by each Transportation Planning Organization (TPO).

Public Transit Block Grant recipients are required to conduct a Transit Development Plan (TDP) Major Update every five years. The block grant recipients are Escambia County, Okaloosa County, and the Bay County TPO. The TDP Major Update process for these recipients will begin in 2015 and will be completed. The adopted TDP will be submitted to the Florida Department of Transportation (FDOT) by September 1, 2016. TPO staff will coordinate and assist recipients and transit agencies with the major updates.

A Transit Education and Public Relations campaign for each of the three TPO areas is ongoing and covers a three year period (2013-2015). Additionally, the FL-AL TPO approved completion of a Transit Facilities Standards Study and a Regional Transit Authority Study. The Facilities Standards Study will be completed in Summer 2015 and the RTA Study is scheduled for completion in FY 2016.

Staff presented a scope and notice to proceed (NTP) for a feasibility study, for seasonal transit service in Orange Beach, AL and surrounding areas, to the Florida-Alabama TPO in April of 2015. Orange Beach became part of the Pensacola, FL-AL urbanized area in the 2010 census. If the TPO approves the scope and NTP, the feasibility study will be completed in 2016 by the TPOs General Planning Consultant. Staff has also been working with Walton County to develop a scope for a study of the feasibility of seasonal transit service on County Road 30-A. At this time, it appears that FDOT will contract with the Center for Urban Transportation Research at the University of S. Florida for this study.

TRANSPORTATION DISADVANTAGED PROGRAM

This program was initiated in 1990. The West Florida Regional Planning Council (WFRPC) performs planning for the coordinated transportation disadvantaged systems in all seven (7) counties in the

Region. This planning support is provided by the Florida Commission for the Transportation Disadvantaged (CTD). The Commission provides 100 percent state funding for planning purposes from the Transportation Disadvantaged Trust Fund to the WFRPC, which serves as the Designated Official Planning Agency for Holmes and Washington Counties. The Florida-Alabama, Okaloosa-Walton, and Bay County Transportation Planning Organizations (TPOs) serve as the Designated Official Planning Agencies for the remaining five (5) counties located in the respective urbanized areas.

Work entails general administration (e.g., agenda, minutes, etc.) in support of each Local Coordinating Board (LCB); reviewing funding applications; compiling actual expenditure reports for all local and direct federal transportation dollars; evaluation of the designated Community Transportation Coordinator (CTC); assisting in the development of the CTC's Memorandum of Agreement/Service Plan; developing needs and service plans for each area in a Transportation Disadvantaged Service Plan (TDSP) that meets the requirements of the federal Coordinated Public Transit – Human Services Transportation Plan; monitoring the service provided; mediation of conflicts including identification and elimination of barriers to coordination; and other support requested by the LCB. Coordinated transportation costs are continually monitored by the respective local LCBs.

In cooperation with the Local Coordinating Board, staff solicits and recommends a CTC for each county to the Florida Commission for the Transportation Disadvantaged (CTD). Significant CTC changes have occurred in Escambia and Bay Counties. Escambia County elected to become the CTC beginning July 1, 2014 and Bay County elected to become the CTC during an emergency period beginning January 1, 2014. Bay County has since been approved by the CTD to continue as the CTC under contract through 2019. As CTC they worked with the staff and coordinating board to procure an operator for Bay Area Transportation. The incumbent CTC and primary operator in Santa Rosa County gave notice, effective December 31, 2014. RPC staff coordinated with potential entities to serve as CTC for a six-month emergency period. During the spring of 2105 staff issued an RFP for Community Transportation Coordinator for Santa Rosa County. Staff received two responses. Staff has spent an extensive amount of time assisting both counties with their transitions.

The Florida-Alabama and Bay County TPOs are recipients of Job Access and Reverse Commute (JARC) and New Freedom (NF) grant funds to support work-related transportation and transportation services to the disabled. The grant programs were eliminated with the authorization of MAP-21, program grant funds for Escambia County will continue to be administered by staff.

WEST FLORIDA COMMUTER ASSISTANCE PROGRAM

The Council, under contract with FDOT, has operated the West Florida Commuter Assistance Program, rideOn since 1977 and will continue to do so in FY 2015. The program helps commuters transition from driving alone to more efficient modes of travel, such as carpools, vanpools, transit, bicycling and walking. The purpose of the program is to reduce vehicle miles travelled and congestion, thereby alleviating the need to add road capacity.

Planners market the program to employers and individuals in the 10 westernmost counties in the Panhandle. In 2015 the goal is to make 10 on-site visits to employers, promote to all 3 TPOS, all Transportation Disadvantaged local coordinating boards and all local jurisdictions. rideOn will also maintain billboards promoting the program to individual commuters in each urbanized area in the region.

rideOn planners staff a rideOn hotline providing assistance to individuals and organizations wishing to learn more about alternative alerts. The core of the rideOn program is a website providing access to software that provides commuters to register and match their commutes to the commutes of already registered commuters for the purpose of creating a new car/van pool or joining an existing car/van pool. Planners contact each new registrant to assist them with their match request and to maintain the integrity of the registration data.

rideOn planners also provide support to several private van pool operators in the region and ensure that their riders are registered in the database, so that these commuters are eligible to receive the emergency ride benefit, which provides a free ride home if the commuter should need to return home before the van/car pool leaves. Planners administer this program, ensuring emergency ride home providers are available, documentation of invoices is adequate, and riders are following program rules.

Additionally, planners continue to research locations for new park and ride lots, which FDOT constructs as funds become available. Park and ride lots facilitate car and van pools and there are currently more than 20 active park and ride lots in the region. In FY 2014, rideOn planners worked with WFRPC GIS staff to create an interactive park and ride lot map for the WFRPC website. In FY 2015, ride On will work with Commuter Services of North Florida to add park and ride lots in the rest of FDOT Region 3 to the map, thus providing a comprehensive map of all park and ride lots in Region 3.

Finally, rideOn has contracted with a promotional and marketing firm to develop a program to strengthen the brand awareness of rideOn in the region. This initiative is in response to an FDOT-sponsored evaluation of commuter assistance programs across the state that found that, although rideOn performed well in terms of matching commuters and creating car/van pools, brand recognition was below par. rideOn submits quarterly performance reports to FDOT and presents its work program to the council annually.

HAZARDOUS WASTE VERIFICATION

The Council contracts directly with Santa Rosa, Okaloosa, Washington and Holmes counties to complete the Small Quantity Hazardous Waste Generator (SQG) grant program from the revenue sources that were identified by the local governments to continue the program after grant funds were expended. Section 403.7225, Florida Statutes requires the SQG program to identify businesses, non-profits, and governmental entities that generate or have the potential to generate hazardous wastes as specified in the Federal Resource Conservation and Recovery Act (RCRA). Council services include continual update of databases which identify these facilities, document waste streams through site visits, notify county contacts when various forms of substantial violations are documented, and provide assistance in non-enforcement, non-regulatory environment to entities so that RCRA compliance can be achieved in the most efficient and cost effective means possible.

STATE HOUSING INITIATIVES PARTNERSHIP (SHIP) PROGRAM

Administrative services are provided to Walton, Washington and Holmes Counties to implement the State Housing Initiatives Program (SHIP). Staff assistance includes preparation of all required reports, ordinances, resolutions and advertisements to ensure compliance with program rules. Potential program recipients are processed to determine eligibility. Staff prepares rehabilitation specifications; perform initial and final inspections; conduct pre-bid conferences and bid openings; monitor construction activities; and coordinate homebuyer down payment assistance.

BAY AREA RESOURCE COUNCIL (BARC)

The Council serves as staff to the Bay Area Resource Council (BARC), which covers the Pensacola Bay Watershed. Planners concentrate on educational forums and presentations, bringing together public and private entities concerned with environmental issues in the watershed. An annual citizen and technical symposium is sponsored, along with several panel discussions addressing specific issues such as proposed water quality standards and green business practices. BARC has successfully partnered with private and public entities the past several years to leverage local funds to provide environmental education in the two county area and sponsors Bay Day, a hands-on environmental education event for local 5th graders. Member local governments and grants fund these programs.

WALTON/OKALOOSA/SANTA ROSA REGIONAL UTILITY AUTHORITY

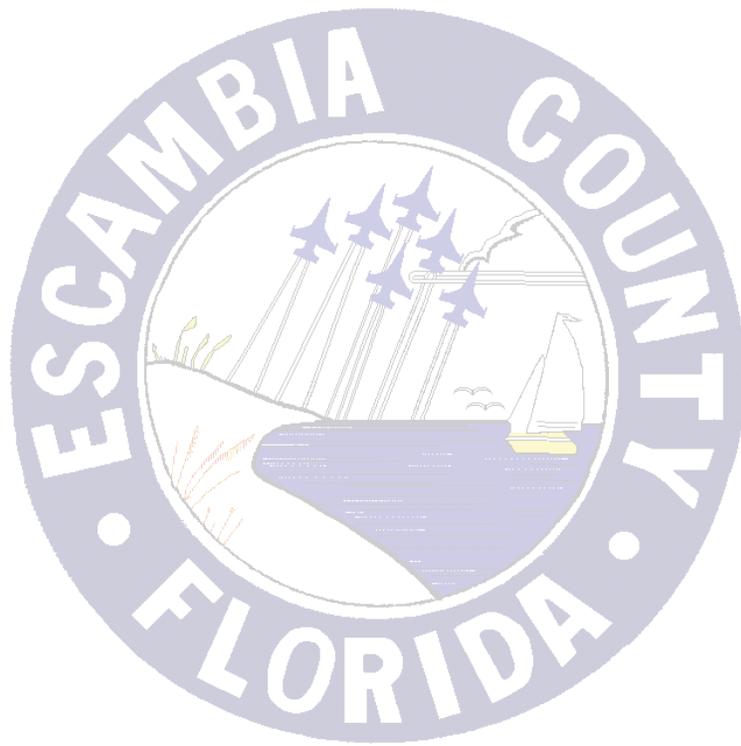
The Council serves as staff to the Walton/Okaloosa/Santa Rosa Regional Utility Authority (RUA) which covers the coastal areas of those counties. The RUA is a designated Water Supply Authority under Chapter 373, Florida Statutes but only addresses long term water supply planning at this point. The RUA has facilitated significant expansions of water and wastewater treatments plants in Okaloosa and Walton Counties via the State Revolving Loan Fund.

TECHNICAL ASSISTANCE & OTHER SPECIAL PROJECTS

Planning services are provided on a contractual basis to local governments requiring staff assistance for an extended or short period of time. This program provides professional staff to perform planning activities as directed by local governments. Technical assistance activities include preparation of comprehensive plan amendments; preparation and administration of various grant applications (economic, environmental, housing, etc); and designing and digitizing local maps, to name a few.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three. For example, “number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding.”

Per Chapter 186, Florida Statutes, Counties are required to members of their respective regional planning council. By separate Interlocal Agreement, Escambia County has formally engaged the WFRPC to serve in an advisory capacity as the regional planning entity to provide area-wide coordination for the seven western panhandle counties. The WFRPC is governed by a board comprised of two representatives from Escambia County and representatives from other member cities and counties. Business of the WFRPC is managed under the direction of the board. The board adopts an Annual Budget and Work Program with each member contributing a proportionate share of funding (a copy of which is included).





**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Wildlife Sanctuary of Northwest Florida, Inc.

Agency Address: 105 North S Street
Pensacola FL 32505

Program Name: Wildlife Sanctuary of Northwest Florida, Inc.

Program Contact: Dorothy Kaufmann, Director

Contact Email: ws@wildlife.gccoxmail.com

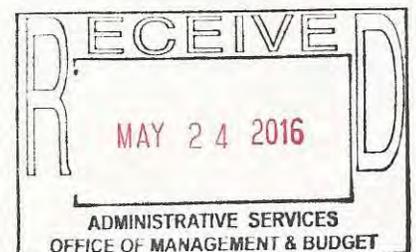
Contact Phone: 850-433-9453

25-Word Description of Program:

Gives wildlife a second chance, provides a safe haven for injured and orphaned wildlife and promotes public awareness appreciation and preservation of wildlife through education.

Amount Requested: 35,000.00

Amount Received Last Year, if applicable: 30,951.00





Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

The Wildlife Sanctuary is currently not involved with any matching funding.

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

Rehabilitate/assist injured & indigenous wildlife that otherwise burdens Esc. Co. Animal Svcs. & citizens. This allows the public/governmental agencies to drop off wildlife in need of care to a central location. A licensed/permitted wildlife hospital provides safety to the community by discouraging illegal possession of wildlife hence avoiding public health issues.

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Annually taking in approximately 3000 injured and orphaned wildlife for rehabilitation to assist the citizens of Escambia County.

Through our efforts we plan to educate over 12,000 residents and visitors annually.

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Between the years of 2004 and 2015 provided services for 33,959 injured and orphaned wildlife.

Over the last 5 years we have educated an average of 10,000 residents and visitors annually.



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources	269,225.00	368,326.00	315,049.00
Programmatic Income	0.00	0.00	0.00
County Funding	39,790.00	38,689.00	35,000.00
City Funding	0.00	0.00	0.00
State Funding	0.00	0.00	0.00
Federal Funding	0.00	0.00	0.00
Memberships	41,858.00	43,564.00	45,000.00
Investment Income	2,198.00	4,591.00	2,000.00
Other Income	6,648.00	152,583.00	7,000.00
Total Income	359,719.00	598,571.00	404,049.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing	132,233.00	140,084.00	151,000.00
Salaries and Wages	28,661.00	29,819.00	31,000.00
Employee Benefits	0.00	0.00	0.00
Professional Services	0.00	0.00	0.00
Contractual Services	103,572.00	110,265.00	120,000.00
Travel Expenses	0.00	697.00	1,600.00
Rentals and Leases	1.00	1.00	1.00
Communication	0.00	0.00	0.00
Postage and Freight	7,438.00	8,347.00	9,000.00
Repair and Maintenance	4,000.00	4,238.00	5,000.00
Printing and Binding	4,744.00	5,948.00	6,200.00
Marketing and Promotion	0.00	0.00	0.00
Fuel	0.00	0.00	0.00



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	33,972.00	16,866.00	20,000.00
Other Expenses	0.00	0.00	0.00
Capitalizable Assets	0.00	0.00	0.00
Total Expenses	314,621.00	316,265.00	343,801.00
Net Income	45,098.00	28,2306.00	60,248.00

Please explain any capitalizable asset contained in your request.

Wildlife Sanctuary of Northwest Florida, Inc.
Outside Agency Funding
6 month report

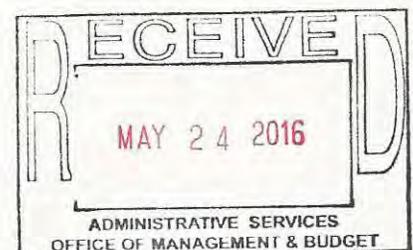
May 23, 2016

Stephen Hall, Budget Manager

Over the last six months the Wildlife Sanctuary has been staffed 7 days a week from 7:30 a.m. to 6:00 p.m. caring for injured and orphaned wildlife. On a daily basis our staff and volunteers act as ambassadors for wildlife. All native wildlife received at the sanctuary are given a thorough examination by sanctuary staff; fed a diet most resembling the food that they would seek in the wild; and carefully monitored to insure adjustment to temporary captivity. Release and re-nesting back into their natural environment is our goal.

Continuing as a permitted wildlife hospital, we have provided safety to the community by discouraging the illegal possession of wildlife as pets, hence avoiding additional public health issues. We have accepted wildlife in need of care from the general public as well as governmental agencies.

In the past six months we have educated over 6,000 Escambia County residents and visitors through tours, presentations, quarterly newsletters, on-site events, birds of prey programs, and community events. Our educational outreach also extends to the public with one on one contact education through telephone, face-to-face, and email. Both local and social media have allowed us to expand our audience well above expected measures. Through educational signage we have implemented hands on learning on the grounds.



Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return) Wildlife Sanctuary of Northwest Florida, Inc.	
Business name/disregarded entity name, if different from above	
Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
Address (number, street, and apt. or suite no.) 105 North S Street	Requester's name and address (optional)
City, state, and ZIP code Pensacola FL 32505	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									
Employer identification number									
5	9	-	2	2	2	2	3	0	3

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶ <i>Cheryl R. Greene, Asst. Director</i>	Date ▶ <i>5/24/16</i>
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General Instructions

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: JAN 21 1999

Person to Contact:

Ronnie Clemons

Telephone Number:

877-829-5500

Fax Number:

513-684-5936

Federal Identification Number:

59-2222303

Wildlife Sanctuary Of Northwest
Florida, Inc.
105 North S Street
Pensacola, FL 32505-7928

Dear Sir or Madam:

This letter is in response to your request dated October 13, 1998, for a copy of your organization's determination letter.

Our records indicate that a determination letter issued in January 1983 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Wildlife Sanctuary Of Northwest Florida, Inc.
59-2222303

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in dark ink, appearing to read "C. Ashley Bullard", is written over a circular embossed seal. The signature is fluid and cursive.

C. Ashley Bullard
District Director

Form **990**

Department of the Treasury
Internal Revenue Service

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.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014
Open to Public Inspection

A For the 2014 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 WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 105 N. S ST. City or town, state or province, country, and ZIP or foreign postal code PENSACOLA FL 32505	D Employer identification number 59-2222303 E Telephone number G Gross receipts \$ 606,879
F Name and address of principal officer: 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)		

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

J Website: WWW.PENSACOLAWILDLIFE.COM **H(c)** Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **M** State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	6	71
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	350,873	450,579
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,198	-4,591
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,648	152,583
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	359,719	598,571
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
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	28,661	29,819
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 7,220		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	285,960	286,446
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	314,621	316,265	
19 Revenue less expenses. Subtract line 18 from line 12	45,098	282,306	
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)	541,350	823,707
	22 Net assets or fund balances. Subtract line 21 from line 20	1,629	1,680
		539,721	822,027

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 _____ Type or print name and title _____	Date _____
------------------	--	------------

Paid Preparer Use Only	Print/Type preparer's name MARGIE MEYER, CPA	Preparer's signature MARGIE MEYER, CPA	Date 06/25/15	Check <input type="checkbox"/> if self-employed	PTIN P00055698
	Firm's name ▶ MARGIE MEYER, C.P.A., P.A.	Firm's EIN ▶ 59-3471576		Firm's address ▶ PENSACOLA, FL 32534-3119	
	301 ST. CHRISTOPHER ST		Phone no. 850-484-7070		

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:

SEE SCHEDULE O

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

[] Yes [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 \$ including grants of \$) (Revenue \$)

TO PROVIDE CARE FOR LARGE NUMBERS OF HURT AND ABANDONED WILDLIFE.

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

ESCAMBIA COUNTY GRANT - TO PROVIDE CARE FOR LARGE NUMBERS OF HURT AND ABANDONED WILDLIFE

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

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

(Expenses \$ 0 including grants of \$) (Revenue \$)

4e Total program service expenses 251,102

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Input box for Schedule O response

Table with columns for question ID, question text, and Yes/No response boxes. Includes questions 1a-13b and 14a-14b regarding IRS filings and tax compliance.

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

Section A. Governing Body and Management

		Yes	No
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 in Schedule O.		
	13		
b	Enter the number of voting members included in line 1a, above, who are independent		
	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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		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 in 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?		
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 in 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?		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in 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?		
a	The organization's CEO, Executive Director, or top management official		X
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
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?		

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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website
 Another's website
 Upon request
 Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**

CHERYL GREENE
 PENSACOLA, FL

32505

850-433-9453

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALAN ROBINSON	0.50									
DIRECTOR	0.00	X					0	0	0	
(2) STEAMER LAWHEAD	0.50									
DIRECTOR	0.00	X					0	0	0	
(3) DALE DEAN	0.50									
TREASURER	0.00	X		X			0	0	0	
(4) LARRY STEIMEL	1.50									
PRESIDENT	0.00	X		X			0	0	0	
(5) MARY JONES	0.50									
DIRECTOR	0.00	X					0	0	0	
(6) BOB JORDAN	1.00									
VICE PRESIDENT	0.00	X		X			0	0	0	
(7) CHRISTINE BURKE	0.25									
DIRECTOR	0.00	X					0	0	0	
(8) JOHN KAUFMANN	0.50									
DIRECTOR	0.00	X					0	0	0	
(9) DEBBIE BARNARD	1.00									
SECRETARY	0.00	X		X			0	0	0	
(10) CHRIS VERLINDE	0.25									
DIRECTOR	0.00	X					0	0	0	
(11) MOLLY O'CONNOR	0.50									
DIRECTOR	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) ELLEN ODOM DIRECTOR	0.25 0.00	X						0	0	0
(13) DANA DEYOUNG DIRECTOR	0.25 0.00	X						0	0	0
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such person		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	39,790			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	410,789			
	g Noncash contributions included in lines 1a-1f: \$		122,014			
	h Total. Add lines 1a-1f		450,579			
Program Service Revenue	2a	Busn. 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)		1,394	1,394		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	b Less: cost or other basis & sales exps.		5,985			
	c Gain or (loss)		-5,985			
	d Net gain or (loss)		-5,985	-5,985		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a	2,845				
	b Less: cost of goods sold	b	2,323			
c Net income or (loss) from sales of inventory		522	522			
Miscellaneous Revenue		Busn. Code				
11a INSURANCE REIMBURSEMENT			150,108	150,108		
b UNREALIZED GAIN ON SECURITIES			1,923	1,923		
c OTHER INCOME			30	30		
d All other revenue						
e Total. Add lines 11a-11d			152,061			
12 Total revenue. See instructions.			598,571	147,992	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	27,700	23,545	4,155	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,119	1,801	318	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	8,957	7,614	1,343	
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				
13 Office expenses	10,176	8,650	1,526	
14 Information technology				
15 Royalties				
16 Occupancy	45,239	38,453	6,786	
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	13,632	0	13,632	
23 Insurance	9,035	7,680	1,355	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EMPLOYEE LEASING	110,265	93,725	16,540	
b VOLUNTEER LABOR	45,497	38,673	6,824	
c WILDLIFE FEED	18,758	15,944	2,814	
d FUNDRAISING EXPENSE	7,220			7,220
e All other expenses	17,667	15,017	2,650	
25 Total functional expenses. Add lines 1 through 24e	316,265	251,102	57,943	7,220
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	37,791	1	55,670
	2 Savings and temporary cash investments	355,963	2	507,546
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	6,679	8	5,685
	9 Prepaid expenses and deferred charges	3,405	9	4,091
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 346,322		
	b Less: accumulated depreciation	10b 118,528	10c 116,514	227,794
	11 Investments—publicly traded securities	20,998	11	22,921
	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 34)	541,350	16	823,707	
Liabilities	17 Accounts payable and accrued expenses	1,629	17	1,680
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,629	26	1,680
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	539,721	27	822,027
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	539,721	33	822,027	
34 Total liabilities and net assets/fund balances	541,350	34	823,707	

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	598,571
2	Total expenses (must equal Part IX, column (A), line 25)	2	316,265
3	Revenue less expenses. Subtract line 2 from line 1	3	282,306
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	539,721
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 in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	822,027

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		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 checked="" 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 in 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 in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

WILDLIFE SANCTUARY OF NORTHWEST
FLORIDA, INC.

Employer identification number

59-2222303

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 11, 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.)
- 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - 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 1–9 above or IRC section (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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	327,662	379,369	313,404	350,873	450,579	1,821,887
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	327,662	379,369	313,404	350,873	450,579	1,821,887
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.						1,821,887

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	327,662	379,369	313,404	350,873	450,579	1,821,887
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,142	1,599	3,195	2,198	1,394	9,528
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						1,831,415

12 Gross receipts from related activities, etc. (see instructions) 12 156,300

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	99.48 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	99.42 %

16a 33 1/3% support test—2014. 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—2013. 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—2014. 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—2013. 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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2014. 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—2013. 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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 (b) and (c) 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 11a or 11b in Part I, answer (b) and (c) 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 (b) and (c) 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent 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 in 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 in line 9(a)) 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 in line 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) 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 in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

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

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<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 (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI .		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

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

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

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013 . . .			
e Excess from 2014 . . .			

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2014

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

▶ **Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990.**

Name of the organization

WILDLIFE SANCTUARY OF NORTHWEST
FLORIDA, INC.

Employer identification number

59-2222303

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, 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. Do not 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 is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization WILDLIFE SANCTUARY OF NORTHWEST	Employer identification number 59-2222303
--	---

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	BOARD OF COUNTY COMMISSIONERS ESCAMBIA COUNTY, FL 221 PALAFOX PL STE 440 PENSACOLA FL 32502	\$ 34,576	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	MARIE PARKER COE ESTATE MARIE PARKER COE ESTATE 101 MCABEE CT #109 GULF BREEZE FL 32561	\$ 6,852	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LAURA RINGER ESTATE LAURA RINGER ESTATE C/O JOHN GLASSMAN 1127 N PALAFOX PENSACOLA FL 32501	\$ 162,136	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PETER CROCHER 202 DWIGHT AVE. PENSACOLA FL 32507	\$ 6,526	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	WENDY WHITEHOUSE 504 W MALLORY ST. PENSACOLA FL 32503	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	PATRICIA SCRIMGEOUR 5155 REGALO DR PENSACOLA FL 32526	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

WILDLIFE SANCTUARY OF NORTHWEST

Employer identification number

59-2222303

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	CLOUGH FAMILY FOUNDATION PO BOX 646 RIFLE CO 81650	\$ 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.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2014

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.

Employer identification number

59-2222303

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

Complete if the organization answered "Yes" to 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... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

Complete if the organization answered "Yes" to 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, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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

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

Table with 2 columns: \$. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets 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 are a significant use of its collection items (check all that apply):

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

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

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to 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:

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

	Amount
1c	
1d	
1e	
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 in Part XIII

Part V Endowment Funds.

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

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

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

- a** Board designated or quasi-endowment ▶ %
 - b** Permanent endowment ▶ %
 - c** Temporarily restricted endowment ▶ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

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

- (i)** unrelated organizations
- (ii)** related organizations

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

b If "Yes" to 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" to 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		40,361		40,361
b Buildings				
c Leasehold improvements		269,719	104,579	165,140
d Equipment		5,255	4,464	791
e Other		30,987	9,485	21,502
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				227,794

Part VII Investments—Other Securities.

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

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

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

**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.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.** Employer identification number **59-2222303**

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				
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 ▶ ()	X	1	34,576	LEASE
26 Other ▶ ()	X		52,862	RECEIPTS
27 Other ▶ ()				
28 Other ▶ ()				

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

	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 is not 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 non-standard 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 did not 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 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2014

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

WILDLIFE SANCTUARY OF NORTHWEST
FLORIDA, INC.

Employer identification number

59-2222303

FORM 990 - ORGANIZATION'S MISSION

TO PROVIDE CARE FOR LARGE NUMBERS OF HURT AND ABANDONED

WILDLIFE. ALSO, TO CONSTRUCT PONDS, CAGES AND FENCED AREAS

FOR SHELTERS AND A HABITAT FOR WILDLIFE THAT IS RECOVERING

FROM INJURIES AND FOR THOSE WHICH CAN NO LONGER LIVE ON

THEIR OWN.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

THE ORGANIZATION MAKES ITS DOCUMENTS AVAILABLE TO THE PUBLIC VIA THE

INTERNET AND UPON REQUEST.

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Attachment Sequence No. **179**

Name(s) shown on return **WILDLIFE SANCTUARY OF NORTHWEST
FLORIDA, INC.**

Identifying number
59-2222303

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	500,000
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	2,000,000
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 2013 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 do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not 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	13,595

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	37
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 2014 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 2014 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 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	13,632
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2014)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, 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
(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:
27 Property used 50% or less in a qualified business use:
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.

30 Total business/investment miles driven during the year (do not 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 are not 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," do not 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 2014 tax year (see instructions):
43 Amortization of costs that began before your 2014 tax year 43
44 Total. Add amounts in column (f). See the instructions for where to report 44

**WILDLIFE SANCTUARY OF
NORTHWEST FLORIDA, INC.**

FINANCIAL STATEMENTS

DECEMBER 31, 2014

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2014

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MARGIE MEYER

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Licensed in Florida

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Wildlife Sanctuary of
Northwest Florida, Inc.
Pensacola, Florida

I have audited the accompanying statement of financial position of Wildlife Sanctuary of Northwest Florida, Inc. (a non-profit organization) as of December 31, 2014, and the related statements of activities and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wildlife Sanctuary of Northwest Florida, Inc. as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 15, 2015 on my consideration of the Organization's internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of Wildlife Sanctuary of Northwest Florida, Inc. taken as a whole. The accompanying schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Margie Meyer
Certified Public Accountant
June 15, 2015

MARGIE MEYER

Certified Public Accountant, P.C.A.

301 St. Christopher Street
Pensacola, Florida 32534

Office: (850) 484-7070

Fax: (850) 484-3913

Licensed in Florida

**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
Wildlife Sanctuary of
Northwest Florida, Inc.
Pensacola, Florida

I have audited the financial statements of Wildlife Sanctuary of Northwest Florida, Inc. as of and for the year ended December 31, 2014 and have issued my report thereon dated June 15, 2015. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Organization's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course or performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control. I consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over reporting. Finding 01-14.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

My consideration of the internal control over the financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. I consider Finding 01-14 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Wildlife Sanctuary of Northwest Florida, Inc's. response to the findings identified in my prior year audit is described in the accompanying schedule of prior year findings and responses. I did not audit Wildlife Sanctuary of Northwest Florida, Inc's. response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the Organization's Board of Directors, and management, and is not intended to be and should not be used by anyone other than these specified parties.

Margie Meyer
Certified Public Accountant
June 15, 2015

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2014

FINDINGS – FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

Finding 01-14

Condition: This finding was a significant deficiency in that during my tests of cash, I noted the balances in one of the Organization's financial institutions exceeded its NCUA insured limit by \$227,011.

Recommendation: The auditor recommends spreading funds over several institutions so that balances fall below insured limits of \$250,000 to avoid risk of loss.

Action Taken: We will look into transferring to another institute to spread the Organizations funds to below \$200,000.

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2014

FINDINGS – FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

Finding 01-13

Condition: This finding was a significant deficiency in that during my tests of expenditures, I noted 5 invoices that did not agree to the check payee. These were reimbursements to the Organization's employees.

Recommendation: The auditor recommended having employees fill out a reimbursement request, attach the invoice and sign it verifying they are entitled to the reimbursement.

Action Taken: We will create reimbursement request so it can be attached to the invoice and copy of check. Currently we write on invoice who is written to and the date paid. No instances noted during the current year audit.

Finding 02-13

Condition: This finding was a significant deficiency in that during my tests of expenditures, I noted 3 invoices that were faded either due to water or sun damage. I was unable to determine what was purchased.

Recommendation: The auditor recommended due to recent flooding, that a more secure place be found to hold all important documents.

Action Taken: With the April 2014 flooding, four file cabinets had the three lower drawers flooding in water. We'll try electronic copies and higher drawers. No instances noted during the current year audit.

Finding 03-13

Condition: This finding was a significant deficiency in that during my tests of expenditures, I found one invoice not approved for payment by an authorized individual

Recommendation: The auditor recommended internal controls be reviewed

Action Taken: We will be much more careful on dating and signing our invoices as we pay them. This invoice escaped us. No instances noted during the current year audit.

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2014

ASSETS	<u>2014</u>
Current assets	
Cash	\$542,460
Certificates of deposit	20,756
Investment securities	20,921
Inventory	5,685
Prepaid expenses	<u>4,091</u>
Total current assets	<u>593,913</u>
Property and equipment	
Land	40,361
Furniture and equipment	26,382
Equipment	5,255
Leasehold improvements	269,719
Signs	<u>4,605</u>
	346,322
Less accumulated depreciation	<u>(118,528)</u>
	<u>227,794</u>
Other assets	
Investments	<u>2,000</u>
Total assets	<u><u>\$823,707</u></u>
 LIABILITIES AND NET ASSETS	
Current liabilities	
Accrued expenses	<u>\$1,680</u>
Total liabilities	<u>1,680</u>
Net assets	
Unrestricted	<u>822,027</u>
Total net assets	<u>822,027</u>
Total liabilities and net assets	<u><u>\$823,707</u></u>

The accompanying notes are an integral part of these financial statements

**WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2014**

	<u>Unrestricted Total</u>
PUBLIC SUPPORT AND REVENUE	
PUBLIC SUPPORT	
Contribution revenue	\$314,791
Grant revenue	39,790
Combined federal campaign	8,560
In-kind contributions	87,438
Gift shop sales (net of cost of goods sold of \$2,323)	<u>522</u>
Total public support and revenue	<u>451,101</u>
EXPENSES	
Program services	251,102
Management and general	57,943
Fundraising	<u>7,220</u>
Total expenses	<u>316,265</u>
Other income and expenses	
Interest income	1,190
Dividend income	204
Insurance reimbursement	150,108
Other income	30
Loss on asset disposition	<u>(5,985)</u>
Total other income and expenses	<u>145,547</u>
Change in net assets	280,383
Comprehensive income	
Unrealized gain on securities available for sale	<u>1,923</u>
Net assets at beginning of year	<u>539,721</u>
Net assets at end of year	<u><u>\$822,027</u></u>

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

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2014

	2014
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$282,306
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Depreciation	13,632
Gain on investment securities	(1,923)
Loss on asset disposition	5,985
Decrease in inventory	994
Increase in prepaid expenses	(686)
Increase in accrued expenses	51
Net cash provided by operating activities	300,359
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of fixed assets	(130,897)
Purchase of certificates of deposit	(155)
Net cash used in investing activities	(131,052)
Net increase in cash	169,307
Cash, beginning of year	373,153
Cash, end of year	\$542,460
Supplemental cash flow information:	
Non-cash activities:	
In-kind contributions	\$87,438

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

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Organization and Nature of Activities

Wildlife Sanctuary of Northwest Florida, Inc., a not for profit corporation, was formed on September 23, 1982 to provide care for large numbers of hurt and abandoned wildlife. It also constructs ponds, cages and fenced areas for shelters and a habitat for wildlife that is recovering from injuries and for those which can no longer live on their own.

The Organization is open to the public and gives tours for adults and children so that they can learn about the animals and how to help protect them. Funds are collected from from public contributions, tours of the facilities, sale of merchandise, small fundraising activities and a local government grant. These funds are used either directly to help feed and care for the animals or to indirectly pay for the additional expenses for others to help care and feed the animals. These indirect costs are attributable to overhead and operating costs of the Organization.

b. Basis of Accounting

The Financial Statements of the Organization have been prepared using the provisions of Statement of Financial Accounting Standards (SFAS 117) No. 117, “Financial Statements of Not-for-Profit Organizations”. Under SFAS 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization held unrestricted net assets during the year ended December 31, 2014.

c. 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. Actual results could differ from those estimates.

d. Cash and Equivalents

For purposes of the statement of cash flows, the Organization considers all investments with an original maturity of three months or less to be cash equivalents.

e. Certificates of Deposit

The Organization has adopted Statement of Financial Accounting Standards (SFAS 124) No. 124, “Accounting for Certain Investments Held by Not-for-Profit Organizations”. SFAS 124 requires that investment securities with readily determinable fair values be measured and recorded at fair value. The certificates of deposit are carried at cost, which approximates the current fair value.

f. Investment Securities

The Organizations investment securities are classified as available for sale, reported at fair market value, and unrealized gains and losses are reported as a component of other comprehensive income. Recognized gains and losses from sales of investment securities or permanent declines in value, if any, are reported in other income and expenses as incurred.

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS (continued)
YEAR ENDED DECEMBER 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Inventory

Inventory consists of merchandise purchased and donated, and held for resale. It is valued at its original cost or donated value.

h. Contributions and Unconditional Promises to Give

The Organization has adopted Statement of Financial Accounting Standards (SFAS 116) No. 116, "Accounting for Contributions Received and Contributions Made". SFAS 116 requires the Organization to record contributions in the year of the unconditional promise to give. As of December 31, 2014 there were no unconditional promises to give.

i. Fixed Assets

The Organization records purchased fixed assets at cost and donated items at the estimated fair market value at date of acquisition. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. It is the Organization's policy to capitalize assets acquired and/or donated when those assets have a cost/or fair value of \$100 or greater.

j. Investments

The Organization inherited twelve copper, twelve Caesar and twelve later silver Roman Coins of various condition.

k. Functional Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Expenses that can be specifically identified as program, management and general or fund-raising are classified accordingly. Certain other expenditures are allocated based on related salary expense and on management's knowledge of the Organization's operations.

l. Restricted and Unrestricted Cash

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Gifts of materials and equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. These assets are reported at their estimated fair market values at date of receipt. There were no temporarily or permanently restricted contributions as of December 31, 2014.

The Organization received an unrestricted grant of \$39,790 from Escambia County which is required to be held in a separate bank account or for the Organization to maintain a separate accounting of the funds dispersed. The Organization has chosen to maintain a separate accounting of the funds.

m. Income Taxes

The Organization is a not-for-profit corporation exempt from income taxes under Internal Revenue Code Section 501(c)(3).

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS (continued)
YEAR ENDED DECEMBER 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n. Contributed Services

Donations of services for specialized skills are reported in the statements at their estimated fair market value. No amounts have been reflected in the statements for non-specialized services in as much as no objective basis is available to measure the value of such services; however, a substantial number of volunteers have donated significant amounts of their time in the Organization’s program services and in its fundraising efforts.

o. Advertising

The Organization’s policy is to expense advertising costs as the costs are incurred.

p. Subsequent Events

The Organization has evaluated subsequent events for potential recognition and/or disclosure in the December 31, 2014 financial statements through June 15, 2015, the date the financial statements were available to be issued.

q. Comprehensive Income

Statement of Financial Accounting Standards No. 130, *Reporting Comprehensive Income* (SFAS 30), requires the reporting of comprehensive income in addition to net income from operations. Comprehensive income is a more inclusive financial reporting methodology that includes disclosure of certain financial information that historically has not been recognized in the calculation of net income.

NOTE 2 - ACCOUNTING FOR DONATED SUPPLIES AND SERVICES

Included in the financial statements in their appropriate classifications are the estimated values of the following donated items:

Fundraising	\$6,259
Rent	34,577
Repairs and maintenance	166
Supplies	699
Volunteer labor	45,497
Wildlife feed	240
Total	<u><u>\$87,438</u></u>

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS (continued)
YEAR ENDED DECEMEBR 31, 2014

NOTE 3 – LEASES

The Sanctuary leases its building and property under a cancelable operating lease. The Organization records monthly in-kind rental payments of \$2,881 and cash payment of \$5 at lease term inception. In addition, the Organization is responsible for insurance, repairs and maintenance on the property. Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2015	\$34,577
2016	34,577
2017	34,577
2018	<u>27,373</u>
Total	<u><u>\$131,104</u></u>

Rent charged to expense under this lease was \$34,577 for the year ended December 31, 2014.

NOTE 4 - CONTINGENT LIABILITIES

The contracts under which the Organization has agreed to provide services are funded from a County grant. These contracts are subject to audit, which may result in reimbursement to the contracting agencies for disallowed costs. Management believes disallowances, if any, would not be material.

SUPPLEMENTAL INFORMATION

WILDLIFE SANCTUARY OF NORTHWEST FLORIDA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2014

	Program Services	Management & General	Fundraising	Total Expenses
Accounting and legal	\$7,614	\$1,343	\$0	\$8,957
Bank charges	34	6	0	40
Conferences and meetings	491	87	0	578
Depreciation	0	13,632	0	13,632
Dues, subscriptions, fees	1,022	180	0	1,202
Employee expense	99	17	0	116
Employee leasing	93,725	16,540	0	110,265
Equipment rental	2,416	426	0	2,842
Fundraising expense	0	0	7,220	7,220
Gifts	112	20	0	132
Insurance	7,680	1,355	0	9,035
Licenses and taxes	1,103	194	0	1,297
Medical supplies	934	165	0	1,099
Office expense	1,555	274	0	1,829
Payroll taxes	1,801	318	0	2,119
Postage and printing	7,095	1,252	0	8,347
Rent	30,086	5,310	0	35,396
Repairs and maintenance	3,602	636	0	4,238
Salaries and wages	23,545	4,155	0	27,700
Security system	204	36	0	240
Supplies	3,002	530	0	3,532
Telephone	1,406	248	0	1,654
Travel	592	105	0	697
Utilities	8,367	1,476	0	9,843
Volunteer labor	38,673	6,824	0	45,497
Wildlife feed	15,944	2,814	0	18,758
Total Expenses	\$251,102	\$57,943	\$7,220	\$316,265

See accountants' report on supplementary information





**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

All agencies requesting funding from Escambia County must submit all of the following information and complete the attached form. Failure to submit all of the required information or to complete the form will remove your organization from consideration for funding. Please submit the requested information and this form to:

**Escambia County Board of County Commissioners
Office of Management & Budget
221 Palafox Place, Suite 440
Pensacola, Florida 32502**

Please submit:

- A copy of your organization's 2014 or 2015 tax return.
- A letter of determination from the IRS confirming your organization's federally tax exempt status.

Agency Name: Silver Lining - Dealing with Mental Health, Inc.

Agency Address: 6923 Cabral St.
Pensacola, FL 32503

Program Name: Neutra Corner - Amateur Boxing Club

Program Contact: Gloria Wiggins

Contact Email: silverlininginc3351@yahoo.com

Contact Phone: (850) 512-6536

25-Word Description of Program: SLDMH will provide collaborative mentoring, providing educationally beneficial tutoring for students. The mission of SLDMH is to create a holistic program that includes a conducive plan of interaction in public awareness behavior decisions.

Amount Requested: \$20,000.00

Amount Received Last Year, if applicable: \$20,000.00





**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Expenses (cont.)

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Supplies	\$1,304.95	2015-2016 \$5,398.45	2016-2017 \$7,350.00
Other Expenses		Trainer \$3,600.00	Trainer \$5,600.00
Capitalizable Assets	1 - 12x21 Structure Enclosed	Gym Equipment \$5,398.45	Gym Equipment \$7,370.00
Total Expenses	\$3,196.80	\$14,396.90	\$20,320.00
Net Income			

Please explain any capitalizable asset contained in your request. Building Structure \$3,196.80, enclosed 12x21 facility. Boxing equipment \$5,398.45. Concrete, \$1,200.00, Construction - Interior \$3,500.00. Mirror, sheetrock, water fountains, ice machine installation and 2 water fountains.



**Fiscal Year 2016-2017
 ESCAMBIA COUNTY
 AGENCY REQUEST FORM**

Expenses

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Total Staffing		2	3
Salaries and Wages		300 per month Trainer	500 per month Trainer
Employee Benefits			
Professional Services		Counselor 75.00 x 12 months	Counselor 75.00 x 12 months
Contractual Services		Trainer Office personnel	Trainer
Travel Expenses			
Rentals and Leases		1,000.00 per month Bulding leases	1,000.00 per month Bulding leases
Communication		74.00 phone (bill) 300 x 12 months	74.00 phone (bill) 300 x 12 months
Postage and Freight			
Repair and Maintenance		75.00 yard and structure upkeep x 12 months	100.00 yard and structure upkeep x 12 months
Printing and Binding			
Marketing and Promotion		1,450.00 yearly radio ad	1,450.00 yearly radio ad
Fuel			



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program you are not required to complete the information for the previous budget year.

Income

	Most Recently Completed Budget Year	Current Budget Year	Proposed Budget Year
Contributions from Private Sources		250.00 Gulf Power	10,000.00 grant applied
Programmatic Income			
County Funding		20,000.00	0
City Funding		1,250.00	3,000.00
State Funding		0	0
Federal Funding		0	0
Memberships		7	14
Investment Income		Personal 12,000.00	Personal 12,000.00
Other Income			
Total Income			



Fiscal Year 2016-2017 ESCAMBIA COUNTY AGENCY REQUEST FORM

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

Please list the primary goal(s) that this program is targeting. Maximum of three.

For example, "reduce homelessness in Escambia County"

1. Save lives in Escambia County (Stop Mass Incarceration)
2. Reduce homelessness in Escambia County
3. Become a productive citizen in Escambia County and the World

Please list the performance measure(s) by which your organization will measure the success of your program. Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

1. Numbers of young men return to class, seeking a GED
2. Number of lives saved from criminal activity. Having something to achieve as a positive goal.
3. Create self-sufficient body to work and become a member of the working class.

Please list the baseline statistics for the performance measure(s). Maximum of three.

For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

1. Many have moved on from GED to College
2. Others are employed, making wages to take care of himself and build character, and self esteem.
3. Number rise, not homeless, positive shelter, as a rental unit, or home with family.



**Fiscal Year 2016-2017
ESCAMBIA COUNTY
AGENCY REQUEST FORM**

Briefly discuss how last year's funds were used. If no funds were received last year, please mark N/A.

Providing and sponsoring Food Trucks, Constructing a Boxing Buildina (Amateur). Promoting Self Assertive measures, promoting GED classes. Teaching classes on HIV-AIDS Awareness.

Briefly discuss how the funding you are currently requesting will be used.

1. To continue programs that are positive, thrive for Golden Glove Awards.
2. Maintain status of improvement, complete GED program tutoring.
3. Supply feeding while in class, give writing and reading material for personal growth.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Applied for many grants and fund raisers.

SILVER LINING-DEALING WITH MENTAL HEALTH NC.

Wednesday, May 4, 2016 2:16 PM

AS OF THIS DATE, we are gearing up 7 youths to train for the up coming, Amateur Boxing, Jr. level tournament, occurring in Shreveport La this is a new endeavor undertaking by our guys. Training has not been 6 months but there is promise in their goal to succeed.

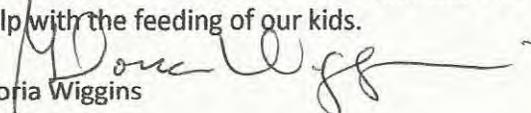
As we continue to purchase equipment and support all the lessons that needed to ensure a safe course in health and fitness issues, we strive for great leadership skills to and off training days. We value our community and work hard to deliver a long lasting relationship with our partners and neighbors.

As we construct our training facility, it will benefit not just a few young men, but we have looked into training women and younger males and females as well in the near future, self-defense is needed and as a health measure a well trained program is geared for healthy bodies.

We have selected, weight lifting equipment, bags, gloves, and clothing and the cover for our training sight along with \$300.00 trainer fees per month. Fees for each trainer and registration is included with sign up and admission into The B-Rob Boxing Club is Active and ready to Rumble.

We expect to have at least 40 young men before summer begins, now that school is almost over. We will be feeding after classes a lite lunch. We have help sponsored 3 Food Trucks for the community, for the community and assisted with the distribution as well.

We will go to 4 low income areas and will do a hot dog and burger day during the summer months to help with the feeding of our kids.


Gloria Wiggins

Form **990**

Return of Organization Exempt From Income Tax

2015

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

Open to Public Inspection

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

Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning 01/01, 2015, and ending 12/31, 2015

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

C Name of organization: Silver Linings, INC
 Doing business as: Gloria Wiggins
 Number and street (or P.O. box if mail is not delivered to street address): 6973 Cabot ST Room/suite:
 City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32503

D Employer identification number: 47-2310406
E Telephone number: (850) 572-6536
G Gross receipts \$: 4,666,67

F Name and address of principal officer: Gloria Wiggins President
H(a) Is this a group return for subsidiaries? Yes No
H(b) Are all subsidiaries included? Yes 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: Silver Linings - Dentistry Mount Airy, NC
K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **M** State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

2 Check this box 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)	<u>4</u>
4 Number of independent voting members of the governing body (Part VI, line 1b)	<u>2</u>
5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	<u>0</u>
6 Total number of volunteers (estimate if necessary)	<u>4</u>
7a Total unrelated business revenue from Part VIII, column (C), line 12	<u>0</u>
7b Net unrelated business taxable income from Form 990-T, line 34	<u>0</u>

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	<u>0</u>	<u>20,000.00</u>
9 Program service revenue (Part VIII, line 2g)	<u>0</u>	<u>0</u>
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>0</u>	<u>0</u>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>0</u>	<u>0</u>
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>0</u>	<u>20,000.00</u>
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>1,500</u>	<u>0</u>
14 Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>0</u>	<u>0</u>
16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
b Total fundraising expenses (Part IX, column (D), line 25) ▶	<u>1,500</u>	<u>0</u>
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u>0</u>	<u>0</u>
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>3,000</u>	<u>0</u>
19 Revenue less expenses. Subtract line 18 from line 12		

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	<u>3,000</u>	<u>1,500</u>
21 Total liabilities (Part X, line 26)	<u>1,500</u>	<u>0</u>
22 Net assets or fund balances. Subtract line 21 from line 20	<u>1,500</u>	<u>1,500</u>

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. 05/17/2016

Sign Here Signature of officer: Gloria Wiggins, President Date: 05/17/2016

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Preparer's signature: Date: Check if self-employed PTIN:

Firm's name: Firm's EIN: Firm's address: Phone no.

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

OGDEN UT 84201-0038

In reply refer to: 0437974131
May 26, 2016 LTR 4168C 0
47-2310406 000000 00
00038261
BODC: TE

SILVER LINING DEALING WITH MENTAL
HEALTH INC
6923 CABRAL ST
PENSACOLA FL 32503-7345

Employer ID Number: 47-2310406
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated May 17, 2016, regarding your tax-exempt status.

We issued you a determination letter in May 2015, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

State of Florida

Department of State

I certify from the records of this office that SILVER LINING - DEALING WITH MENTAL HEALTH INC. is a corporation organized under the laws of the State of Florida, filed on November 10, 2014.

The document number of this corporation is N14000010378.

I further certify that said corporation has paid all fees due this office through December 31, 2016, that its most recent annual report/uniform business report was filed on February 2, 2016, and that its status is active.

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

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Second day of February, 2016*



Ken Detzner
Secretary of State

Tracking Number: CC9377819786

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

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



FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES
COMMISSIONER ADAM H. PUTNAM

May 4, 2016

Refer To: DTN2792238 CH43769

SILVER LINING - DEALING WITH MENTAL HEALTH INC.
6923 CABRAL ST
PENSACOLA, FL 32503-7345

RE: SILVER LINING - DEALING WITH MENTAL HEALTH INC.
REGISTRATION#: CH43769 EXPIRATION DATE: May 5, 2017

Dear Sir or Madam:

The Department has received your application submitted under Chapter 496, Florida Statutes, the Solicitation of Contributions Act. Effective July 1, 2013, qualified charitable organizations are exempt from the fee based registration if they meet the following criteria:

- * The charitable organization or sponsor has less than \$25,000 in total revenue during the preceding fiscal year.
- * The fundraising activities of the charitable organization or sponsor are carried on by volunteers, members, or officers who are not compensated and no part of the assets or income of the organization or sponsor inures to the benefit of or is paid to any officer or member of the above named charitable organization or sponsor.
- * The charitable organization or sponsor does not utilize a professional fundraising consultant, professional solicitor, or commercial co-venturer.

Based on the information provided, it appears your organization is not subject to the fee based registration and has complied with the filing requirements of s. 496.406.

PLEASE NOTE: If circumstances change, and you no longer meet one or more of the above listed qualifiers during this exemption period, you must submit a registration application with all required attachments and fees within 30 days of the qualifying change.

Every charitable organization or sponsor which is required to file under s. 496.406 must conspicuously display the registration number issued by the Department and in capital letters the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution:

"A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE."

The Solicitation of Contributions Act requires an annual renewal to be filed on or before the date of expiration of the previous exemption. The Department will send a renewal package approximately 35 days prior to the date of expiration shown above. A COPY OF THIS LETTER SHOULD BE RETAINED FOR YOUR RECORDS. If we may be of further assistance, please contact the Solicitation of Contributions Section.

Sincerely,

Tianna Baity

Tianna Baity
Regulatory Specialist I
850-410-3770
Fax: 850-410-3804
E-mail: tianna.baity@freshfromflorida.com



Consumer's Certificate of Exemption

DR-14
R. 04/11

Issued Pursuant to Chapter 212, Florida Statutes

85-8016669366C-6	03/09/2015	03/31/2020	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

SILVER LINING DEALING WITH MENTAL HEALTH
6923 CABRAL ST
PENSACOLA FL 32503-7345

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/11

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Request for Taxpayer Identification Number and Certification

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

SILVER LINING-DEALING WTH MENTAL HEALTH NC

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

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

- Individual/sole proprietor or single-member LLC
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership): _____
 Other (see instructions) ▶
- Note.** For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

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

Exempt payee code (if any) _____

Exempt from FATCA reporting code (if any) _____

(Assign this account master record to the U.S.)

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

6923 CABRAL STREET

6 City, state, and ZIP code

PENSACOLA, FL 32503

Requester's name and address (optional)

7 List account number(s) here (optional)

Print or type
See Specific Instructions on page 2.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

--	--	--

or

Employer identification number

4	7	-	2	5	1	0	4	0	6
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶

Date ▶

General Instructions

See *on references* are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/irf/w9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions, brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien) to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filed-but-form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What is FATCA reporting?* on page 2 for further information.