| | • | | IC DISCLOSURE COPY - STATE REGISTRATIC Return of Organization Exempt Fron | | 675 OMB No. 1545-0047 | |
|--|---|--------------------|---|--------------------------------|---|--|
| Form 990 | | 90 | Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code | (except private foundation | ns) 2022 | |
| Depa | rtment o | of the Treasury | Do not enter social security numbers on this form as it may | - | Open to Public | |
| | | nue Service | Go to www.irs.gov/Form990 for instructions and the late ar year, or tax year beginning JUL 1 , 2022 and ending | JUN 30, 2023 | Inspection | |
| | | | | , | | |
| B C a | heck if pplicab | le: | forganization | D Employer identifi | cation number | |
| X Address BRIGHTSPARK EARLY LEARNING SERVICES X Name Doing business as 91-1465046 | | | | | | |
| Doing business as 91-1403040 | | | | | | |
| Initial returnNumber and street (or P.0. box if mail is not delivered to street address)Room/suiteETelephone numberFinal return/555 S RENTON VILAGE PLACE280206-329-1011 | | | | | | |
| | termir ated | 2 | own, state or province, country, and ZIP or foreign postal code | G Gross receipts \$ | 26,445,224. | |
| | Amen return | REN1 | ON, WA 98057 | H(a) Is this a group r | eturn | |
| | Applica- tion F Name and address of principal officer: PHOEBE SADE | | | for subordinates | s? Yes X No | |
| | pendi | SAME | AS C ABOVE | H(b) Are all subordinates in | ncluded? Yes No | |
| | | empt status: | | 527 If "No," attach a | list. See instructions | |
| | Vebsi | | BRIGHTSPARK.ORG | H(c) Group exemption | | |
| | | | X Corporation Trust Association Other L | Year of formation: 1989 | M State of legal domicile: WA | |
| Ра | rt I | Summary | | | | |
| ė | 1 | | e the organization's mission or most significant activities: | | OTE EQUITY | |
| Governance | | | LDREN, COMMUNITY STABILITY, AND SCHOOI x if the organization discontinued its operations or disposed of n | | | |
| 'ern | _ | Check this bo | 16 | | | |
| 30 | | | | | 16 | |
| | | | lependent voting members of the governing body (Part VI, line 1b) | | 172 | |
| ies | | | of individuals employed in calendar year 2022 (Part V, line 2a) | | 36 | |
| Activities & | | | of volunteers (estimate if necessary) | | | |
| Ac | | | d business revenue from Part VIII, column (C), line 12 | | 0. | |
| | a | inet unrelated | business taxable income from Form 990-T, Part I, line 11 | Prior Year | Current Year | |
| | | Contributions | and grants (Dort) (III line th) | 25,605,152. | | |
| ne | 8 9 | | and grants (Part VIII, line 1h) ce revenue (Part VIII, line 2g) | 320,385. | | |
| Revenue | | • | | 3,468. | 5,162. | |
| Re | | | come (Part VIII, column (A), lines 3, 4, and 7d) (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 12,261. | 848. | |
| | 12 | | - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 25,941,266. | | |
| | | | nilar amounts paid (Part IX, column (A), lines 1-3) | 10,171,268. | 9,655,679. | |
| | | | | 0. | 0. | |
| | 45 | Colorian othe | componentian employee benefits (Dert IV, column (A) lines 5 10) | 11,425,339. | | |
| ses | 162 | Professional f | undraising fees (Part IX, column (A), line 11e) ing expenses (Part IX, column (D), line 25)519,586. | 0. | 0. | |
| Expenses | h | Total fundrais | ind expenses (Part IX, column (D), line 25) 519.586 . | | | |
| EX | | | es (Part IX, column (A), lines 11a-11d, 11f-24e) | 4,834,618. | 4,874,815. | |
| | | | s. Add lines 13-17 (must equal Part IX, column (A), line 25) | 26,431,225. | 26,784,812. | |
| | | | expenses. Subtract line 18 from line 12 | -489,959. | -344,921. | |
| or es | | | | Beginning of Current Year | End of Year | |
| Net Assets or Fund Balances | 20 | Total assets (F | Part X, line 16) | 7,583,160. | 6,210,898. | |
| Ass Bal | 21 | | (Part X, line 26) | 2,668,983. | 1,670,704. | |
| Net | 22 | | fund balances. Subtract line 21 from line 20 | 4,914,177. | 4,540,194. | |
| | rt II | Signature | | | | |
| Unde | er pena | alties of perjury, | I declare that I have examined this return, including accompanying schedules and sta | itements, and to the best of m | / knowledge and belief, it is | |
| | | | Declaration of preparer (other than officer) is based on all information of which prep | | - / | |
| | | | · · · · | | | |
| Sigr | ı | Signature of o | ficer | Date | | |
| | _ | b v v v c v | BENAUTDES CHATD | | | |

| Here | REBECCA BENAVIDES, CHAIR | | | |
|------------|--|----------------------|----------|-------------------------|
| | Type or print name and title | | | |
| | Print/Type preparer's name | Preparer's signature | Date | Check PTIN |
| Paid | KATIE JOENS, CPA | KATIE JOENS, CPA | 12/12/23 | self-employed P02389255 |
| Preparer | Firm's name JACOBSON JARVIS & | CO, PLLC | Firm's | EIN 91-2011386 |
| Use Only | Firm's address 200 1ST AVE W, SU | ITE 200 | | |
| | SEATTLE, WA 98119 | | Phone | no. 206-628-8990 |
| May the IF | RS discuss this return with the preparer shown abo | ve? See instructions | | X Yes No |
| | | | | 000 |

232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2022)

| Form | 990 (2022) BRIGHTSPARK EARLY LEARNING SERVICES | 91-1465046 | Page 2 |
|------|--|---------------------------------------|---------------|
| Pa | rt 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: | | |
| | BRIGHTSPARK'S VISION IS THAT EVERY CHILD HAS A GREAT STA | RT IN SCHOOL | |
| | AND IN LIFE. OUR MISSION: TO NURTURE AND SUSTAIN CHILD-C | ENTERED, | |
| | ANTIRACIST EARLY LEARNING COMMUNITIES. OUR WORK IS TO: 1 |) HELP | |
| | FAMILIES ACCESS HIGH QUALITY CHILD CARE AND AFTER-SCHOOL | CARE. 2) | |
| 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 | XNo |
| | 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 | XNo |
| | 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 other | rs, the total expenses, an | d |
| | revenue, if any, for each program service reported. | | |
| 4a | (Code:) (Expenses \$ including grants of \$) (Reven | iue \$ |) |
| | | OF EVERY DAY. | |
| | BABY'S BRAIN GROWS TO 90% OF ITS ADULT SIZE DURING THE F | | |
| | LIFE. YOUNG CHILDREN LEARN THROUGH OBSERVING AND EXPLORI | | - |
| | · · · · · · · · · · · · · · · · · · · | G RELATIONSHI | |
| | WITH THEIR CAREGIVERS. WE PARTNER WITH FAMILIES WITH YOU | | 0 |
| | HELP THEM FIND AND ACCESS HIGH QUALITY EARLY LEARNING PR | | |
| | RESOURCES OFFERED STATEWIDE. WE ALSO PARTNER WITH EARLY | LEARNING | |
| | | IN KING AND | |
| | PIERCE COUNTIES. BRIGHTSPARK HELPS FAMILIES FIND CHILD C | | |
| | SUPPORTS A CHILD'S UNIQUE NEEDS, THE FAMILY'S VALUES, AN | | 1D |
| | FITS THEIR WORK OR OTHER ACTIVITIES. PARENTS HAVE MANY O | | |
| | CARE, INCLUDING CARE BY A FAMILY MEMBER, CARE IN THE HOM | | |
| 4b | (Code:) (Expenses \$5,542,562. including grants of \$) (Reven | | <u>299.</u>) |
| | WORKING WITH FAMILIES: SINCE 1990, BRIGHTSPARK HAS SERVE | · · · · · · · · · · · · · · · · · · · | 0 |
| | FAMILIES. BRIGHTSPARK HAS DIRECT CONTACT WITH FAMILIES O | | |
| | LEVELS AND WORKS WITH ALL TYPES OF CHILD CARE PROVIDERS | | |
| | | GOVERNMENT, | |
| | FOUNDATIONS, BUSINESSES, AND INDIVIDUALS, BRIGHTSPARK RA ABOUT EARLY LEARNING, PROMOTES BEST PRACTICES, AND ADVOC | | 55 |
| | | | 70 |
| | INCREASED INVESTMENTS TO ENSURE QUALITY. BRIGHTSPARK EMP TO MAKE THE BEST POSSIBLE CHOICES FOR THEIR CHILDREN'S C | | <u>67</u> |
| | 22-23, BRIGHTSPARK MADE A SIGNIFICANT IMPACT: | ARE. FOR FI | |
| | - BRIGHTSPARK PROVIDED CHILD CARE REFERRAL AND INFORMATI | ON BY DUONE 7 | |
| | ONLINE FOR OVER 19,574 FAMILIES STATEWIDE. | ON DI THONE P | |
| | - 1,937 FAMILIES WERE SUPPORTED THROUGH CHILD CARE SUBSI | DIES AND | |
| 40 | (Code:) (Expenses \$ 18,463,734. including grants of \$ 9,655,679.) (Reven | |)94.) |
| -10 | WORKING WITH CHILD CARE PROVIDERS AND CAPACITY BUILDING: | | - <u>-</u>) |
| | CONFIRMS THAT FOR EVERY \$1 INVESTED IN QUALITY EARLY LEA | | |
| | CHILDREN, \$7 OR MORE IS SAVED IN COSTS OF REMEDIAL LEARN | | |
| | PREGNANCY, INCARCERATION, AND REHABILITATION. AS A RESUL | | RE |
| | GRADUATES, GAINFUL EMPLOYMENT, AND MORE STABLE COMMUNITI | · · · | |
| | SUPPORTS ALL TYPES OF CHILD CARE PROFESSIONALS AS THEY P | | |
| | EARLY LEARNING EXPERIENCES FOR CHILDREN. WE KNOW THAT TH | | |
| | PLAY FOR CHILDREN IS SIGNIFICANT AND WE ARE COMMITTED TO | | |
| | ANSWERS TO QUESTIONS, COACHING AND TECHNICAL ASSISTANCE | | ΙE |
| | QUALITY OF THE CHILD CARE PROGRAM, AND PROFESSIONAL DEVE | | |
| | OPPORTUNITIES TO INCREASE SKILLS AND KNOWLEDGE THROUGH T | | |
| | ACHIEVERS QUALITY RATING IMPROVEMENT SYSTEM. FROM JANUAR | | 2, |
| 4d | Other program services (Describe on Schedule O.) | | <u>.</u> |
| _ | (Expenses \$ including grants of \$) (Revenue \$ |) | |
| 4e | Total program service expenses 24,006,296. | | |
| | | Q(| |

| Form 990 (2 | | BRIGHTSPARK | | LEARNING | SERVICES |
|-------------|----------------|-------------------|---|----------|----------|
| Part IV | Checklist of R | equired 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 | Х | <u> </u> |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | X 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 | 4 | | X X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | 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 | 6 | | 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 | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | |
| | Schedule D, Part III | 8 | | 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 | 9 | Х | <u> </u> |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | |
| | or in quasi endowments? If "Yes," complete Schedule D, Part V | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X, | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | Х | <u> </u> |
| 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 | | <u> </u> |
| С | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | <u> </u> |
| 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 | <u></u> | <u> </u> |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | Х | <u> </u> |
| 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 | | X X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | 37 | |
| | Schedule D, Parts XI and XII | 12a | 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 | 12b | | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | 1 |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | 445 | | x |
| 45 | or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | 14b | | |
| 15 | | 45 | | x |
| 16 | foreign organization? If "Yes," complete Schedule F, Parts II and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | 15 | | |
| 16 | | 16 | | x |
| 17 | or for foreign individuals? <i>If</i> "Yes," <i>complete Schedule F, Parts III and IV</i> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | 16 | | |
| 17 | | 47 | | x |
| 18 | column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> . See instructions | 17 | | |
| 10 | | 18 | х | 1 |
| 19 | 1c and 8a? <i>If</i> "Yes," <i>complete Schedule G, Part II</i> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes," | - ¹⁰ | 21 | <u> </u> |
| 19 | | 19 | | x |
| 20a | complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | X |
| | | 20a 20b | | <u> </u> |
| 21 | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 200 | | <u> </u> |
| | domestic government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I. Parts I and II</i> | 21 | | x |
| | | | | |

| Form | 990 | (2022) |
|------|-----|--------|
| | 330 | (2022) |

| | | | Yes | No |
|------|--|------------|-----|----------|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | Х | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | Х | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | |
| | Schedule K. If "No," go to line 25a | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| с | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| | 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 | | |
| | 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 | 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? If "Yes," complete | | | |
| | Schedule L. Part I | 25b | | x |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | x |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | <u> </u> |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | |
| | entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | | x |
| 28 | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, | | | |
| 20 | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| - | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i> | | | |
| u | | 28a | | x |
| h | "Yes," complete Schedule L, Part IV | 28b | | X |
| | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i> | 200 | | |
| U | | 28c | | x |
| 29 | "Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | х | <u> </u> |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | 25 | | <u> </u> |
| 50 | | 30 | | x |
| 31 | contributions? <i>If</i> "Yes," <i>complete Schedule M</i> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," <i>complete Schedule N, Part I</i> | 31 | | X |
| 32 | Did the organization requirers, or dissolve and cease operations? <i>If "yes," complete Schedule N, Part I</i> | 31 | | |
| 32 | | 32 | | x |
| 33 | Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | 32 | | - 23 |
| 33 | | 33 | | x |
| 34 | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | 24 | | x |
| 25.0 | Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 34 | | X |
| | | <u>35a</u> | | |
| D | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | 05h | | |
| 26 | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | <u> </u> |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | | | x |
| 07 | If "Yes," complete Schedule R, Part V, line 2 | 36 | | |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | 07 | | v |
| ~~ | and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i> | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | v | |
| Pa | Note: All Form 990 filers are required to complete Schedule O ttv Statements Regarding Other IRS Filings and Tax Compliance | 38 | Х | <u> </u> |
| ra | | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | <u></u> | | |
| | | | Yes | No |
| | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 1588 | | | |
| b | Enter the number of Forms W-2G included on 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

| 022) | BRIGHTSPARK | | | | 9 |
|------|----------------------------|-------------|--------------|---------------------|---|
| Sta | tements Regarding Other IR | S Filings : | and Tax Comp | bliance (continued) | |

| | | | Yes | No | | |
|--------|--|-----------|-----|------|--|--|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | | | |
| | filed for the calendar year ending with or within the year covered by this return 2a 172 | | | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | Х | | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | Х | | |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a | | | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | X | | |
| b | If "Yes," enter the name of the foreign country | | | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | 37 | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | <u>5a</u> | | X | | |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | X | | |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | <u>5c</u> | | | | |
| 6a | | | | | | |
| Ŀ. | any contributions that were not tax deductible as charitable contributions? | <u>6a</u> | | X | | |
| D | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | Ch | | | | |
| 7 | were not tax deductible? Organizations that may receive deductible contributions under section 170(c). | 6b | | | | |
| 7 | | 7a | | х | | |
| a b | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7a 7b | | - 23 | | |
| b c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | | | | | |
| U | to file Form 8282? | 7c | | х | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year 7d | 10 | | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | х | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | Х | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | | | | | |
| | sponsoring organization have excess business holdings at any time during the year? | 8 | | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | | |
| а | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | - | | | | |
| 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: | | | | | |
| | Gross income from members or shareholders 11a | - | | | | |
| D | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b | | | | | |
| 10- | amounts due or received from them.) [11b] Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | | |
| | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 120 | | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | - | | | | |
| | 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 | | | | | |
| с | Enter the amount of reserves on hand 13c | | | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | Х | | |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | | | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | | | | | |
| | excess parachute payment(s) during the year? | 15 | | Х | | |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | Х | | |
| | If "Yes," complete Form 4720, Schedule O. | | | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities | | | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | 17 | | | | |
| | If "Yes," complete Form 6069. | | | | | |

Form 990 (2022)

 Part V
 State

BRIGHTSPARK EARLY LEARNING SERVICES

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X

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

| Check if Schedule O contains a response or note to any line in this Part VI | |
|---|--|
| ection A. Governing Body and Management | |

| Sec | tion A. Governing Body and Management | | | | | |
|-----|---|-----------|------------------------|-------|---------|-----|
| | | | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 1a | 16 | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing | | | | | |
| | body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | 1b | 16 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship | p with a | any other | | | |
| | officer, director, trustee, or key employee? | | | 2 | | Х |
| 3 | Did the organization delegate control over management duties customarily performed by or under th | e direc | t supervision | | | |
| | of officers, directors, trustees, or key employees to a management company or other person? | | | 3 | | Х |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form § | 990 wa | s filed? | 4 | Х | |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's as | sets? | | 5 | | Х |
| 6 | Did the organization have members or stockholders? | | | 6 | | Х |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or ap | opoint | one or | | | |
| | more members of the governing body? | | | 7a | | Х |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, s | | | | | |
| | persons other than the governing body? | | | 7b | | Х |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year | ar by the | e following: | | | |
| а | The governing body? | | | 8a | Х | |
| b | Each committee with authority to act on behalf of the governing body? | | | 8b | Х | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea | | | | | |
| | organization's mailing address? If "Yes." provide the names and addresses on Schedule O | | | 9 | | х |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Re | evenue | Code.) | | | |
| | | | | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | | | 10a | | Х |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such ch | napters | , affiliates, | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | | | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing bod | y befor | e filing the form? | 11a | Х | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | | | 12a | Х | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise | e to con | flicts? | 12b | Х | |
| с | Did the organization regularly and consistently monitor and enforce compliance with the policy? // " | Yes," d | escribe | | | |
| | on Schedule O how this was done | | | 12c | Х | |
| 13 | Did the organization have a written whistleblower policy? | | | 13 | Х | |
| 14 | Did the organization have a written document retention and destruction policy? | | | 14 | Х | |
| 15 | Did the process for determining compensation of the following persons include a review and approva | al by ind | dependent | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | | | |
| а | The organization's CEO, Executive Director, or top management official | | | 15a | Х | |
| b | Other officers or key employees of the organization | | | 15b | Х | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arranger | ment w | ith a | | | |
| | taxable entity during the year? | | | 16a | | Х |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evalua | | | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ | | • | | | |
| | exempt status with respect to such arrangements? | | | 16b | | |
| Sec | tion C. Disclosure | | | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed WA | | | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024 A, if applicable), 990, a | nd 990 | -T (section 501(c)(3)s | only) | availat | ole |
| | for public inspection. Indicate how you made these available. Check all that apply. | | | ., | | |
| | X Own website Another's website X Upon request Other (explain | n on Sc | hedule O) | | | |

| | X Own website | Another's website | X Upon request | Other (explain on Schedule O) | |
|----|-------------------------|--------------------------------|-----------------------------|---|------|
| 19 | Describe on Schedule C | D whether (and if so, how) the | e organization made its gov | verning documents, conflict of interest policy, and finan | cial |
| | statements available to | the public during the tax yea | r. | | |

| KATHRYN J. FLORES, CAO - 206-329-1011 |
|--|
| State the name, address, and telephone number of the person who possesses the organization's books and records |
| |

| 1 01111 0 0 0 0 | | | | | | | - |
|-----------------|----------------|--------------|------------|-----------|----------------|---------|-------------|
| Part VII | Compensation | of Officers, | Directors, | Trustees, | Key Employees, | Highest | Compensated |
| | Employees, and | d Independe | ent Contra | ctors | | | |

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

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

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

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

List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee)

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

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

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

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

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

| (A) | (B) | (C) | | | | | (D) | (E) | (F) | |
|--------------------------------|--------------------------|-------------------------------|-----------------------|---------|-------------------|---------------------------------|--------|------------------------------|-----------------|-----------------------------|
| Name and title | Average | (do | | | ition | | ane | Reportable | Reportable | Estimated |
| | hours per | | | ss per | person is both an | | | compensation | compensation | amount of |
| | week | | officer and a directo | | pr/trustee) | | from | from related | other | |
| | (list any | recto | | | | | | the | organizations | compensation |
| | hours for | or di | ee | | | ated | | organization | (W-2/1099-MISC/ | from the |
| | related organizations | ustee | trust | | ee | upens | | (W-2/1099-MISC/ 1099-NEC) | 1099-NEC) | organization and related |
| | below | lual tr | tional | | nploy | st con yee | _ | 1033-1120) | | organizations |
| | line) | ndividual trustee or director | nstitutional trustee | Officer | Key employee | Highest compensated employee | Former | | | organizationio |
| (1) PHOEBE SADE | 40.00 | | | | - | | - | | | |
| CEO | | 1 | | х | | | | 198,867. | 0. | 15,598. |
| (2) KATHRYN J. FLORES | 40.00 | | | | | | | | | |
| CAO | | 1 | | х | | | | 161,854. | Ο. | 16,344. |
| (3) COURTNEY NOLEN-VIDUCICH | 40.00 | | | | | | | | | |
| PROGRAM OFFICER | | | | | | X | | 147,198. | 0. | 15,792. |
| (4) DONNY WILLETO | 40.00 | | | | | | | | | |
| DIRECTOR FUND DEVELOPMENT | | | | | | X | | 128,990. | 0. | 13,750. |
| (5) MELISSA WATERS | 40.00 | | | | | | | | | |
| IT ADMINISTRATOR | | | | | | X | | 115,607. | 0. | 14,655. |
| (6) LI BERNSTEIN | 40.00 | | | | | | | | | |
| CONTROLLER | | | | | | X | | 108,033. | 0. | 15,110. |
| (7) LAURIE BOHM | 40.00 | | | | | | | | | |
| ELS DIRECTOR | | | | | | X | | 107,234. | 0. | 14,491. |
| (8) REBECCA BENAVIDES | 1.10 | | | | | | | | | |
| CHAIR | | Х | | Х | | | | 0. | 0. | 0. |
| (9) TAFONA ERVIN | 0.70 | | | | | | | | | |
| VICE CHAIR | | Х | | Х | | | | 0. | 0. | 0. |
| (10) BROOKE WILLIAMS | 1.20 | | | | | | | | | |
| TREASURER | | Х | | Х | | | | 0. | 0. | 0. |
| (11) ROSHINI DURAND MOOTOOSAMY | 1.10 | | | | | | | | | |
| SECRETARY | | Х | | Х | | | | 0. | 0. | 0. |
| (12) RICHARD DE SAM LAZARO | 0.60 | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (13) VINNIE DUFFY | 1.30 | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (14) MATTHEW MAUER | 0.20 | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (15) CARTER OSBORNE | 0.90 | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (16) TATIANA WETZLER | 0.10 | | | | | | | _ | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (17) JILL PAVLUS | 1.00 | l | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |

Form 990 (2022)

| Form 990 (2022) BRIGHTSPA | | | | | | | | | 91-1465 | 504 | 16 P | age 8 |
|--|--|---|----------|--|---|---|-----------|---|--|-------|------------------------------------|--------------|
| Part VII Section A. Officers, Directors, Trust | | oloy | ees, | | | ghes | st C | ompensated Employee | s (continued) | | | |
| (A) Name and title | | | | Average hours per Position (do not check more than one box, unless person is both an Reportable compensation | | | | | (E) Reportable compensation from related | | (F) Estimate amount other | of |
| | (list any hours for related organizations below line) | al trustee or direction on al trustee or direction on al trustee or direction of trustee or direction | | Former | the organization (W-2/1099-MISC/ 1099-NEC) | organizations (W-2/1099-MISC/ 1099-NEC) | | compensa from th organiza and relat organizat | ation 1e tion ted | | | |
| (18) CHRISTINA CHAN | 0.60 | | <u> </u> | 0 | ž | Ξ | Ē | | | | | |
| BOARD MEMBER | 0 1 0 | Х | | | | | | 0. | 0. | · | | 0. |
| (19) LAURA KNEEDLER BOARD MEMBER | 0.10 | x | | | | | | 0. | 0. | | | 0. |
| (20) JESSIA COLE | 0.20 | | | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | | | 0. |
| (21) SOLEIL BOYD | 0.20 | | | | | | | | | | | _ |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | | | 0. |
| (22) ALICIA TEEL BOARD MEMBER | 0.20 | x | | | | | | 0. | 0. | | | 0. |
| (23) PAGE PEREY | 0.20 | | | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | - | | 0. |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 1b Subtotal | | | | | <u> </u> | | | 967,783. | 0. | | 105,7 | 40. |
| c Total from continuation sheets to Part VI | | | | | | | | 0. | 0. | _ | | 0. |
| <u>d</u> Total (add lines 1b and 1c) | | | | | | | | 967,783. | 0. | | 105,7 | 40. |
| 2 Total number of individuals (including but no compensation from the organization | ot limited to th | ose | liste | d at | ove |) wh | o re | eceived more than \$100 | 000 of reportable | | | 9 |
| | | | | | | | | | | | Yes | No |
| 3 Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for su | - | | | • | - | | Ŭ | • • • | | | 3 | x |
| 4 For any individual listed on line 1a, is the su | m of reportabl | e co | mpe | ensa | tion | and | oth | ner compensation from t | he organization | | 4 X | |
| and related organizations greater than \$1505 Did any person listed on line 1a receive or a | | | | | | | | | | | 4 X | |
| rendered to the organization? <i>If</i> "Yes," com Section B. Independent Contractors | plete Schedule | e J fo | or su | ich , | pers | on . | | | | | 5 | X |
| 1 Complete this table for your five highest cor | npensated ind | lepe | nder | nt co | ontra | actor | rs th | nat received more than \$ | \$100,000 of compens | atior | n from | |
| the organization. Report compensation for t | he calendar ye | ear e | ndin | ng w | ith c | or wi | thin I | | ear. | | (0) | |
| (A) Name and business | address | NC | ONE | 2 | | | | (B) Description of s | services | Con | (C) npensatio | n |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 2 Total number of independent contractors (ir \$100,000 of compensation from the organiz | • | ot lin | nitec | 1 to | thos C | | ted | above) who received m | ore than | | | |

| Pa | rt VII | Statement of Re | evenue | | | | | | |
|---|--|---|-------------|------------|-----------------------|-----------------------------|--|---|--|
| | | Check if Schedule O | contains a | response | e or note to any line | | | | |
| | | | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
| ts ts | 1 a | Federated campaigns | | 1a | | | | | |
| iran | b | Membership dues | | 1b | | | | | |
| Amo G | с | Fundraising events | | 1c | 69,691. | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | d | Related organizations | | 1d | | | | | |
| s, C | е | Government grants (conti | ributions) | 1e | 25,274,709. | | | | |
| tion S | f | All other contributions, gifts, | grants, and | l k | | | | | |
| ibut | | similar amounts not included | above | 1f | 655,088. | | | | |
| d O | g | Noncash contributions included in | lines 1a-1f | 1g \$ | 98,809. | | | | |
| <u>n n</u> | h | Total. Add lines 1a-1f | | | | 25,999,488. | | | |
| | | | | | Business Code | | | | |
| e | 2 a | FEES FOR SERVICE | | | 541900 | 434,393. | 434,393. | | |
| Program Service Revenue | b | | | | | | | | |
| n Sí | с | | | | | | | | |
| Jev Sev | d | | | | | | | | |
| rog | е | | | | | | | | |
| ₽ | | All other program service | | | | 424 202 | | | |
| | g | | | | | 434,393. | | | |
| | 3 | Investment income (inclue | | | | 5,162. | | | 5,162 |
| | | | | | | 5,102. | | | 5,102. |
| | 4 Income from investment of tax-exempt bond proceeds | | | · F | | | | | |
| | 5 | Royalties | | (i) Real | (ii) Personal | | | | |
| | 6 a | Gross rents | 6a | (i) Hou | | | | | |
| | 0 a b | | 6b | | | | | | |
| | c | | 6c | | | | | | |
| | | Net rental income or (loss) | · · · · | | | | | | |
| | | Gross amount from sales of | | Securities | | | | | |
| | <i>i</i> u | assets other than inventory | 7a | | | | | | |
| | b | Less: cost or other basis | | | | | | | |
| e | | and sales expenses | 7b | | | | | | |
| ent | с | Gain or (loss) | | | | | | | |
| Revenue | | Net gain or (loss) | - | | | | | | |
| | | Gross income from fundraisi | | | | | | | |
| Other | | including \$ | | | | | | | |
| | | contributions reported on | line 1c). S | See | | | | | |
| | | Part IV, line 18 | | | | | | | |
| | b | Less: direct expenses | | | b 5,333. | | | | |
| | с | Net income or (loss) from | fundraisir | ig events | | -5,333. | | | -5,333. |
| | 9 a | Gross income from gamir | - | | | | | | |
| | | Part IV, line 19 | | | | | | | |
| | | Less: direct expenses | | | b | | | | |
| | | Net income or (loss) from | | | ····· | | | | |
| | 10 a | Gross sales of inventory, | | | | | | | |
| | | and allowances | | | | | | | |
| | | Less: cost of goods sold | | | Jb | | | | |
| | С | Net income or (loss) from | sales of ir | iventory | Business Code | | | | |
| sn | | MISCELLANEOUS | | | 900099 | E 101 | | | £ 101 |
| Miscellaneous Revenue | | | | | 300033 | 6,181. | | + | 6,181. |
| scellanec Revenue | b | | | | · | | | | |
| Sce | с с | | | | | | | | |
| Ξ | | All other revenue Total. Add lines 11a-11d | | | | 6,181. | | | |
| I | | Total revenue. See instruction | | <u></u> | ····· | 26,439,891. | 434,393. | 0. | 6,010. |

BRIGHTSPARK EARLY LEARNING SERVICES

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(B) Program service expenses **(D)** Fundraising (C) Management and general expenses (A) Total expenses expenses 7b, 8b, 9b, and 10b of Part VIII. Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2 9,655,679. 9,655,679. 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 Benefits paid to or for members 4 5 Compensation of current officers, directors, 392,663. 115,811. 255,405. 21,447. trustees, and key employees 6 Compensation not included above to disgualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 8,493,791. 7,231,525. 1,031,177. 231,089. 7 8 Pension plan accruals and contributions (include 204,344. 182,270. 17,735. 4,339. section 401(k) and 403(b) employer contributions) 2,286,612. 1,990,639. 245,825. 50,148. Other employee benefits 9 876,908. 718,078. 125,283. 33,547. 10 Payroll taxes 11 Fees for services (nonemployees): а Management 12,696. 1,020. 11,676. b Legal 9,000. 61,308. 52,308. Accounting С d Lobbying Professional fundraising services. See Part IV, line 17 е Investment management fees f Other. (If line 11g amount exceeds 10% of line 25, α 452,345. 208,001. 96,607. column (A), amount, list line 11g expenses on Sch 0.) 756,953. 46,145. 4,857. 30,824. 10,464. Advertising and promotion 12 436,878. 350,561. 54,550. 31,767. 13 Office expenses 900,265. 792,190. 93,762. 14,313. 14 Information technology Royalties 15 352,426. 435,879. 75,247. 8,206. 16 Occupancy 129,418. 121,870. 5,492. 2,056. 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials 3,672. 87,965. 80,318. 3,975. Conferences, conventions, and meetings 19 20 Interest Payments to affiliates 21 96,178. 95,450. 532. 196. Depreciation, depletion, and amortization 22 52,415. 39,527. 11,987. 901. 23 Insurance Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.) 1,625,582. 1,625,582. PARENT AND PROVIDER ASS а 89,863. EQUIPMENT RENTAL AND RE 72,784. 16,700. 379. h 12,566. 3,750. 39,392. 23,076. DUES AND PUBLICATIONS С d 26,548. 103,878. 65,321. 12,009. е All other expenses 26,784,812. 24,006,296. 2,258,930. 519,586. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization 26 reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here X if following SOP 98-2 (ASC 958-720)

Part IX Statement of Functional Expenses

Do not include amounts reported on lines 6b,

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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

| BRIGHTSPARK | EARLY | LEARNING | SERVICES |
|-------------|-------|----------|----------|
|-------------|-------|----------|----------|

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| Par | τχ | Balance Sheet | | | | | |
|-----------------------------|-----|--|-------------|---------------------------------------|---------------------------------|-----|---------------------------|
| | | Check if Schedule O contains a response or n | ote to an | / line in this Part X | | | |
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 2,238,149. | 1 | 514,714 |
| | 2 | Savings and temporary cash investments | | | 181,844. | 2 | 552,741 |
| | 3 | Pledges and grants receivable, net | | | 3,995,475. | 3 | 3,615,762 |
| | 4 | Accounts receivable, net | | | 47,774. | 4 | 80,847 |
| | 5 | Loans and other receivables from any current | | | | | |
| | | trustee, key employee, creator or founder, sub | stantial c | ontributor, or 35% | | | |
| | | controlled entity or family member of any of th | ese perso | ons | | 5 | |
| | 6 | Loans and other receivables from other disqua | alified per | | | | |
| | | under section 4958(f)(1)), and persons describ | ed in sec | tion 4958(c)(3)(B) | | 6 | |
| s, | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | Inventories for sale or use | | | | 8 | |
| & | 9 | | | | 547,375. | 9 | 544,597 |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | . 10a | 968,561. | | | |
| | b | Less: accumulated depreciation | 10b | 593,994. | 418,645. | 10c | <u>374,567</u> 161,787 |
| | 11 | Investments - publicly traded securities | | | 153,898. | 11 | 161,787 |
| | 12 | Investments - other securities. See Part IV, line | | | | 12 | |
| | 13 | Investments - program-related. See Part IV, lin | e 11 | | | 13 | |
| | 14 | Intangible assets | | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | | 0. | 15 | 365,883 |
| | 16 | Total assets. Add lines 1 through 15 (must ed | | | 7,583,160. | 16 | 6,210,898 |
| | 17 | Accounts payable and accrued expenses | | | 2,601,163. | 17 | 1,181,723 |
| | 18 | Grants payable | | | | 18 | |
| | 19 | Deferred revenue | | | 32,391. | 19 | 99,926 |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete | e Part IV | of Schedule D | 35,429. | 21 | 17,783 |
| Se | 22 | Loans and other payables to any current or fo | rmer offic | er, director, | | | |
| li ți | | trustee, key employee, creator or founder, sub | stantial c | ontributor, or 35% | | | |
| Liabilities | | controlled entity or family member of any of th | ese perso | ons | | 22 | |
| - | 23 | Secured mortgages and notes payable to unre | | · · · · · · · · · · · · · · · · · · · | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelat | ed third p | parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, p | bayables | to related third | | | |
| | | parties, and other liabilities not included on lin | es 17-24) | . Complete Part X | • | | |
| | | of Schedule D | | ····· | 0. | | 371,272 |
| | 26 | Total liabilities. Add lines 17 through 25 | | | 2,668,983. | 26 | 1,670,704 |
| <i>"</i> | | Organizations that follow FASB ASC 958, cl | heck her | | | | |
| i ce | | and complete lines 27, 28, 32, and 33. | | | 4 055 050 | | |
| lan | 27 | Net assets without donor restrictions | 4,855,373. | 27 | 4,497,669 42,525 | | |
| B | 28 | Net assets with donor restrictions | 58,804. | 28 | 42,525 | | |
| un l | | Organizations that do not follow FASB ASC | 958, che | ck here | | | |
| ۲ ۲ | | and complete lines 29 through 33. | | | | | |
| t2 | 29 | Capital stock or trust principal, or current func | | | | 29 | |
| sse | 30 | Paid-in or capital surplus, or land, building, or | | | | 30 | |
| Net Assets or Fund Balances | 31 | Retained earnings, endowment, accumulated | | | | 31 | |
| Pe | 32 | Total net assets or fund balances | | | 4,914,177. | 32 | 4,540,194 |
| | 33 | Total liabilities and net assets/fund balances | | | 7,583,160. | 33 | 6,210,898 |

6,210,898. Form **990** (2022)

Form 990 (2022)
Part X Balance Sheet

| Form | 990 (2022) BRIGHTSPARK EARLY LEARNING SERVICES | 91- | 1465046 | Pag | _{ge} 12 |
|------|--|----------|---------|-----|------------------|
| Pa | rt 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 | 26,439 | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 26,784 | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -344 | | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 4,914 | | |
| 5 | Net unrealized gains (losses) on investments | 5 | -29 | 9,0 | 62. |
| 6 | Donated services and use of facilities | 6 | | | |
| 7 | Investment expenses | 7 | | | |
| 8 | Prior period adjustments | 8 | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | |
| | column (B)) | 10 | 4,540 |),1 | 94. |
| Pa | rt XII Financial Statements and Reporting | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | X |
| | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | О. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | 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: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | Х | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | e basis, | | | |
| | consolidated basis, or both: | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit, | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2c | Х | L |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sch | edule O | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | 3a | Х | <u> </u> |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | red audi | t | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | <u></u> | 3b | X | |

Form **990** (2022)

Department of the Treasury Internal Revenue Service

(Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

| OMB No. 1545-0047 |
|------------------------------|
| 2022 |
| Open to Public Inspection |

| | Name | of the | organization | |
|--|------|--------|--------------|--|
|--|------|--------|--------------|--|

| Name | ame of the organization Employer identification number | | | | | | | |
|------------|--|---|---|------------------------|-----------------|------------------|--------------|----------------------------|
| | | | RLY LEARNING | | | | 9 | 1-1465046 |
| Part | I Reason for Public | Charity Status. | (All organizations must c | omplete th | nis part.) S | ee instruction | s. | |
| The or | ganization is not a private found | lation because it is: (F | For lines 1 through 12, cl | neck only o | one box.) | | | |
| 1 🗌 | A church, convention of ch | urches, or associatio | n of churches described | in sectio | n 170(b)(1 |)(A)(i). | | |
| 2 | A school described in sect | A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) | | | | | | |
| 3 🗌 | A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). | | | | | | | |
| 4 🗌 | A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, | | | | | | | |
| _ | city, and state: | | | | | | | |
| 5 🗌 | An organization operated for | | lege or university owned | or operate | ed by a go | vernmental u | nit describe | ed in |
| _ | section 170(b)(1)(A)(iv). (0 | | | | | | | |
| 6 | A federal, state, or local go | - | | | | | | |
| 7 🖸 | - | • | ntial part of its support fr | om a gove | ernmental | unit or from th | ne general p | public described in |
| - - | section 170(b)(1)(A)(vi). (C | | | | | | | |
| 8 [| A community trust describe | | | - | | | | |
| 9 🗌 | An agricultural research or | - | | | - | | - | - |
| | or university or a non-land- | grant college of agric | uiture (see instructions). | Enter the r | name, city | , and state of | the college | or |
| 10 | university: An organization that norma | | than 22 1/20/ of its ours | ort from o | ontribution | n momborob | in food and | d aroog regginte from |
| | activities related to its exer | | | | | | | |
| | income and unrelated busi | | | | | | | - |
| | See section 509(a)(2). (Co | | | in busines | SCS acqui | | | |
| 11 🗌 | An organization organized | . , | vely to test for public sat | etv See | section 50 |)9(a)(4). | | |
| 12 | An organization organized | | | | | | rrv out the | purposes of one or |
| _ | more publicly supported or | - | - | - | | | • | |
| | lines 12a through 12d that | - | | | | | | |
| а | Type I. A supporting orga | anization operated, s | upervised, or controlled | by its supp | orted orga | anization(s), ty | pically by | giving |
| | the supported organization | on(s) the power to reg | gularly appoint or elect a | majority o | f the direc | tors or trustee | es of the su | ipporting |
| | organization. You must o | complete Part IV, Se | ctions A and B. | | | | | |
| b | Type II. A supporting org | anization supervised | or controlled in connect | ion with its | s supporte | d organizatio | n(s), by hav | ing |
| | control or management of | of the supporting orga | anization vested in the sa | ame persoi | ns that co | ntrol or manag | ge the supp | orted |
| | organization(s). You mus | t complete Part IV, | Sections A and C. | | | | | |
| С | Type III functionally inte | grated. A supporting | g organization operated | in connect | ion with, a | and functional | ly integrate | d with, |
| | its supported organizatio | .,. | | | | - | | |
| d | Type III non-functionally | | | | | | ° ° | |
| | that is not functionally in | | • • | • | | - | an attentiv | veness |
| | requirement (see instruct | | | | | | | |
| е | Check this box if the org | | | | | Type I, Type | II, Type III | |
| | functionally integrated, o | | | | | | | |
| | Enter the number of supported of supported of the following information | • | d arganization(a) | | | | | |
| g r | Provide the following information (i) Name of supported | (ii) EIN | (iii) Type of organization | (iv) Is the orga | nization listed | (v) Amount of | monetary | (vi) Amount of other |
| | organization | | (described on lines 1-10 above (see instructions)) | in your governi Yes | ng aocument? | support (see ir | structions) | support (see instructions) |
| | | | above (see instructions)) | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | | |

Schedule A (Form 990) 2022 Part II Support Sch

BRIGHTSPARK EARLY LEARNING SERVICES

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.)

| Sec | ction A. Public Support | | | | | | | |
|------|--|-----------------------|--------------------|---|---------------------|-----------|------------------|--|
| Cale | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total | |
| 1 | Gifts, grants, contributions, and | | | | | | | |
| | membership fees received. (Do not | | | | | | | |
| | include any "unusual grants.") | 11998214. | 13846200. | 25262554. | 25605152. | 25999488. | 102711608 | |
| 2 | Tax revenues levied for the organ- | | | | | | | |
| | ization's benefit and either paid to | | | | | | | |
| | or expended on its behalf | | | | | | | |
| 3 | The value of services or facilities | | | | | | | |
| | furnished by a governmental unit to | | | | | | | |
| | the organization without charge | | | | | | | |
| 4 | Total. Add lines 1 through 3 | 11998214. | 13846200. | 25262554. | 25605152. | 25999488. | <u>102711608</u> | |
| 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. | | | | | | 102711608 | |
| Sec | ction B. Total Support | | | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total | |
| 7 | Amounts from line 4 | 11998214. | 13846200. | 25262554. | 25605152. | 25999488. | 102711608 | |
| | Gross income from interest, | | | | | | | |
| | dividends, payments received on | | | | | | | |
| | securities loans, rents, royalties, | | | | | | | |
| | and income from similar sources | 26,176. | 18,484. | 6,122. | 3,468. | 5,162. | 59,412. | |
| 9 | | | - | | | | | |
| - | 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.) | 10,179. | 69,953. | 5,439. | 12,261. | 6.181. | 104,013. | |
| 11 | Total support. Add lines 7 through 10 | | | | | | 102875033 | |
| | Gross receipts from related activities, | etc. (see instruction | ns) | | | | ,552,054. | |
| | First 5 years. If the Form 990 is for th | | , | | | | ,, | |
| 10 | organization, check this box and sto | 0 | , , , | , | | ()() | | |
| Sec | ction C. Computation of Publi | | | | | | | |
| | Public support percentage for 2022 (| | - | column (f)) | | 14 | 99.84 % | |
| | Public support percentage from 2021 | | • | | | 15 | 99.79 % | |
| | 33 1/3% support test - 2022. If the | | | | | | | |
| 100 | stop here. The organization qualifies | | | | | | V | |
| h | 33 1/3% support test - 2021. If the | | - | | line 15 is 33 1/3% | | | |
| N | and stop here. The organization qua | | | | | | | |
| 17- | | | | | | | | |
| 170 | 17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization | | | | | | | |
| | meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | | | | | | |
| Ŀ | | | | | | | | |
| a | b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the | | | | | | | |
| | - | | | | | | | |
| 40 | organization meets the facts-and-circ | | - | | | | ······ | |
| 18 | Private foundation. If the organization | on ala not check a | box on line 13, 16 | a, 100, 17a, or 17t | D, CHECK THIS DOX A | | (Eorm 990) 2022 | |

Schedule A (Form 990) 2022

| le A (Form 9 | 90) 2022 | BRI | GHTSP |
|--------------|----------|-----|-------|
| | | | |

ARK EARLY LEARNING SERVICES Schedule A (Form 990) 2022 BRIGHT'SPARK EARLI LEARNING DER Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

| 000 | | | | | | | |
|------|--|-----------------------|-----------------------|----------------------|----------------------|-----------------|-------------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | ? (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, merchandise sold or services per- formed, 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 bus- | | | | | | |
| | iness under section 513 | | | | | | |
| 4 | Tax revenues levied for the organ- | | | | | | |
| • | ization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| | Amounts included on lines 1, 2, and | | | | | | |
| | 3 received from disgualified 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 | | | | | | |
| с | Add lines 7a and 7b | | | | | | |
| | Public support. (Subtract line 7c from line 6.) | | | | | | |
| | tion B. Total Support | • | • | • | • | • | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | ? (f) Total |
| 9 | Amounts from line 6 | | | | | | |
| | 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 | | | | | | |
| с | Add lines 10a and 10b | | | | | | |
| | Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 | First 5 years. If the Form 990 is for th | ne organization's fi | rst, second, third, | fourth, or fifth tax | year as a section { | 501(c)(3) organ | ization, |
| | check this box and stop here | - | | | - | | |
| Sec | tion C. Computation of Publi | | | | | | |
| 15 | Public support percentage for 2022 (I | line 8, column (f), c | livided by line 13, | column (f)) | | 15 | % |
| | Public support percentage from 2021 | | • | | | 16 | % |
| | tion D. Computation of Inves | | | | | 1 1 | · · · · · · · · · |
| | Investment income percentage for 20 | | | ne 13. column (f)) | | 17 | % |
| | Investment income percentage from | | | | | 18 | % |
| | 33 1/3% support tests - 2022. If the | | | on line 14 and line | | · · · · | |
| 130 | more than 33 1/3%, check this box a | | | | | | |
| h | 33 1/3% support tests - 2021. If the | - | • | | •••• | | |
| U | | | | | | | |
| 20 | line 18 is not more than 33 1/3%, che | | | | | | |
| 20 | Private foundation. If the organization | on alla not check a | DOX 011 III 12 14, 19 | a, or reo, check th | IIS NUN AITU SEE ITE | anuonona | <u></u> |

1

2

3a

Yes

No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

91-1465046 Page 5 BRIGHTSPARK EARLY LEARNING SERVICES Schedule A (Form 990) 2022 Supporting Organizations (continued) Part IV

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

Section B. Type I Supporting Organizations

| | | | Yes | No |
|-----|--|---|-----|----|
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, 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 | | |
| Sec | supervised, or controlled the supporting organization. | | | |
| | | | Yes | No |

Were a majority of the organization's directors or trustees during the tax year also a majority of the directors 1 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 Su | pporting O | rganizations |
|----------------|-------------|------------|--------------|

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

Section E. Type III Functionally Integrated Supporting Organizations

- Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). 1
- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. b

| c [| | The organization supported a governmental entity. | Describe in Part VI how | w you supported a governmental entity (see instruction <u>s).</u> | |
|------------|--|---|-------------------------|---|--|
|------------|--|---|-------------------------|---|--|

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

2a

2b

3a

No

Yes

1

| hedule A (Form 990) 2022 |
|--------------------------|
|--------------------------|

Schedule A (Form 990) 2022 BRIGHTSPARK EARLY LEARNING SERVICES 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 qualifyi | ng trust on N | lov. 20, 1970 (<i>explain in</i> | Part VI). See instructions. |
|------|---|---------------|-----------------------------------|--------------------------------|
| | All other Type III non-functionally integrated supporting organizations must | st complete : | Sections A through E. | |
| Sect | ion 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 | | |
| Sect | ion 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): | | | |
| а | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| C | Fair market value of other non-exempt-use assets | 1c | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | |
| е | Discount claimed for blockage or other factors | | | |
| | (explain in detail in Part VI): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Sect | ion C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |

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

Schedule A (Form 990) 2022

91-1465046 Page 7

| Sche | | ARLY LEARNING S | | 9 | 1-1465046 Page 7 | | | |
|----------|--|-----------------------------------|---------------------------------------|----|---|--|--|--|
| Par | Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) | | | | | | | |
| Sect | on D - Distributions | | | | Current Year | | | |
| _1 | Amounts paid to supported organizations to accomplish exer | mpt purposes | | 1 | | | | |
| 2 | Amounts paid to perform activity that directly furthers exemp | t purposes of supported | | | | | | |
| | organizations, in excess of income from activity | | | 2 | | | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | 6 | 3 | | | | |
| 4 | Amounts paid to acquire exempt-use assets | | | 4 | | | | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | | 5 | | | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | 6 | | | | |
| _7 | Total annual distributions. Add lines 1 through 6. | | | 7 | | | | |
| 8 | Distributions to attentive supported organizations to which the | ne organization is responsive | | | | | | |
| | (provide details in Part VI). See instructions. | | | 8 | | | | |
| 9 | Distributable amount for 2022 from Section C, line 6 | | | 9 | | | | |
| 10 | Line 8 amount divided by line 9 amount | ſ | 1 | 10 | | | | |
| Sect | on E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistribution Pre-2022 | าร | (iii) Distributable Amount for 2022 | | | |
| 1 | Distributable amount for 2022 from Section C, line 6 | | | | | | | |
| 2 | Underdistributions, if any, for years prior to 2022 (reason- | | | | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | | | | |
| 3 | Excess distributions carryover, if any, to 2022 | | | | | | | |
| <u>a</u> | From 2017 | | | | | | | |
| b | From 2018 | | | | | | | |
| C | From 2019 | | | | | | | |
| d | From 2020 | | | | | | | |
| e | From 2021 | | | | | | | |
| f | Total of lines 3a through 3e | | | | | | | |
| g | Applied to underdistributions of prior years | | | | | | | |
| h | Applied to 2022 distributable amount | | | | | | | |
| i | Carryover from 2017 not applied (see instructions) | | | | | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | | | | |
| 4 | Distributions for 2022 from Section D, | | | | | | | |
| | line 7: \$ | | | | | | | |
| а | Applied to underdistributions of prior years | | | | | | | |
| b | Applied to 2022 distributable amount | | | | | | | |
| с | Remainder. Subtract lines 4a and 4b from line 4. | | | | | | | |
| 5 | Remaining underdistributions for years prior to 2022, if | | | | | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | | | | | |
| | than zero, explain in Part VI. See instructions. | | | | | | | |
| 6 | Remaining underdistributions for 2022. Subtract lines 3h | | | | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | | | | |
| | Part VI. See instructions. | | | | | | | |
| 7 | Excess distributions carryover to 2023. Add lines 3j | | | | | | | |
| | and 4c. | | | | | | | |
| 8 | Breakdown of line 7: | | | | | | | |
| а | Excess from 2018 | | | | | | | |
| b | Excess from 2019 | | | | | | | |
| с | Excess from 2020 | | | | | | | |
| d | Excess from 2021 | | | | | | | |
| е | Excess from 2022 | | | | | | | |

Schedule A (Form 990) 2022

| | / | | ד עד תא ה | | | 01 1465046 | |
|------------|--|---------------------------|-----------------------------------|-------------------|------------------------|---|--------|
| Schedule A | (Form 990) 2022 Supplemental Inform | BRIGHTSPARK | | | | 91-1465046 | Page 8 |
| | Part IV. Section A. lines 1. | 2. 3b. 3c. 4b. 4c. 5a. 6. | xplanations red 9a. 9b. 9c. 11 | a. 11b. and 11c: | Part IV, Section B. | 17a or 17b; Part III, line 12; lines 1 and 2; Part IV, Section | C. |
| | line 1; Part IV, Section D, I | ines 2 and 3; Part IV, Se | ction E, lines 1 | c, 2a, 2b, 3a, ar | nd 3b; Part V, line 1; | Part V, Section B, line 1e; Pa | rt V, |
| | Section D, lines 5, 6, and 8 | B; and Part V, Section E, | lines 2, 5, and | 6. Also comple | te this part for any a | additional information. | |
| | (See instructions.) | | | | | | |
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223451 11-15-22

Schedule B

(Form 990)

Form

Department of the Treasury Internal Revenue Service

Name of the organization

** PUBLIC DISCLOSURE COPY

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

Employer identification number

-1465046

| | BRIGHTSPARK | EARLY | LEARNING | SERVICES | 91 |
|-------------------------|-------------|--------------|--------------------|----------|----|
| Organization type (cheo | ck one): | | | | |
| Filers of: | Section: | | | | |
| Form 990 or 990-EZ | X 501(c)(3 |) (enter num | nber) organization | | |

| | 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
|----------|--|
| | 527 political organization |
| 1 990-PF | 501(c)(3) exempt private foundation |
| | 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | |

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (2022)



-

| Part I | Contributors (see instructions). Use duplicate copies of Part I if | additional space is needed |
|--------------|--|----------------------------|
| (a) | (b) | (4 |
| No. | Name, address, and ZIP + 4 | Total con |
| <u> 1</u> | | \$ <u>10,5</u> |
| () | (1) | |

| No. | Name, address, and ZIP + 4 | Total contributions | Type of contribution |
|--|-----------------------------------|----------------------------|--|
| <u> 1 </u> | | \$ <u>10,512,490.</u> | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| <u>2</u> | | \$ <u>10,453,124.</u> | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| <u> </u> | | \$ <u>1,694,042.</u> | Person X Payroll |
| (a) | (b) | (c) | (d) |
| <u>No.</u> | Name, address, and ZIP + 4 | \$1,554,733. | Type of contribution Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |

Employer identification number

(c)

91-1465046

(d)

Schedule B (Form 990) (2022)

Name of organization

| | 3 (Form 990) (2022) rganization | En | nployer identification numb |
|------------------------------|--|---|-----------------------------|
| | | | |
| BRIGH | ISPARK EARLY LEARNING SERVICES | | 91-1465046 |
| Part II | Noncash Property (see instructions). Use duplicate copies of Part II | I 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 |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |

\$

ication number

Schedule B (Form 990) (2022)

| Schedule B (F | Form 990) (2022) | | | Page 4 |
|--------------------------------|---|--|-------------------|--|
| Name of orga | nization | | | Employer identification number |
| BRTGHTS | PARK EARLY LEARNING SE | RVICES | | 91-1465046 |
| Part III E | Exclusively religious, charitable, etc., contribution rom any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, ci | ns to organizations described through (e) and the following lin naritable, etc., contributions of \$1,00 | e entry. For orda |)(7), (8), or (10) that total more than \$1,000 for the year |
| (a) No. | Jse duplicate copies of Part III if additional s | pace is needed. | | |
| from Part I – | (b) Purpose of gift | (c) Use of gift | | (d) Description of how gift is held |
| - | | (e) Transfer o | f gift | |
| - | Transferee's name, address, ar | Id ZIP + 4 | Rela | ationship 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 o | f gift | |
| - | Transferee's name, address, ar | Id ZIP + 4 | Rela | ationship 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 o | f gift | |
| - | Transferee's name, address, ar | Id ZIP + 4 | Rela | tionship of transferor to transferee |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | | (d) Description of how gift is held |
| - - | | | - | |
| | Transferee's name, address, ar | (e) Transfer o nd ZIP + 4 | | tionship of transferor to transferee |
| - | | | | |

| SCHED | ULE D |
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Department of the Treasury

Internal Revenue Service

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



Name of the organization

BRIGHTSPARK EARLY LEARNING SERVICES

Employer identification number 91-1465046

| Par | Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the | | | | | | |
|------------|---|---|------------------------------------|--|--|--|--|
| | organization answered "Yes" on Form 990, Part IV, lin | ie 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 advis | ed 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 a | dvisors in writing that grant funds can be | used only | | | | |
| | for charitable purposes and not for the benefit of the donor of | r donor advisor, or for any other purpose | conferring | | | | |
| _ | | | | | | | |
| Par | t II Conservation Easements. Complete if the org | ganization answered "Yes" on Form 990, I | Part IV, line 7. | | | | |
| 1 | Purpose(s) of conservation easements held by the organization | | | | | | |
| | Preservation of land for public use (for example, recrea | tion or education) | 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 qualit | fied conservation contribution in the form | | | | | |
| | day of the tax year. | | Held at the End of the Tax Year | | | | |
| - | | | | | | | |
| b | | | | | | | |
| C h | Number of conservation easements on a certified historic structure of conservation easements included in (c) constructed | | <u>2c</u> | | | | |
| a | Number of conservation easements included in (c) acquired a | | 2d | | | | |
| 3 | historic structure listed in the National Register | assad avtinguished or terminated by the | | | | | |
| 5 | year | eased, extinguished, or terminated by the | | | | | |
| 4 | Number of states where property subject to conservation eas | sement is located | | | | | |
| 5 | Does the organization have a written policy regarding the per | | | | | | |
| • | violations, and enforcement of the conservation easements if | | Yes No | | | | |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, | | | | | | |
| | | | | | | | |
| 7 | Amount of expenses incurred in monitoring, inspecting, hand | lling of violations, and enforcing conservat | tion easements during the year | | | | |
| | | | | | | | |
| 8 | Does each conservation easement reported on line 2(d) above | e 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 | on easements in its revenue and expense | statement and | | | | |
| | balance sheet, and include, if applicable, the text of the footr | note to the organization's financial stateme | ents that describes the | | | | |
| Des | organization's accounting for conservation easements. | | hay Cimilar Acceto | | | | |
| Par | t III Organizations Maintaining Collections of | | her Similar Assets. | | | | |
| | Complete if the organization answered "Yes" on Form | | | | | | |
| 1 a | If the organization elected, as permitted under FASB ASC 95 | | | | | | |
| | of art, historical treasures, or other similar assets held for put | | | | | | |
| | service, provide in Part XIII the text of the footnote to its finar | | | | | | |
| b | If the organization elected, as permitted under FASB ASC 95 | | | | | | |
| | art, historical treasures, or other similar assets held for public | c exhibition, education, or research in furth | ierance of public service, | | | | |
| | provide the following amounts relating to these items: | | ^ | | | | |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | | | | | |
| 0 | (ii) Assets included in Form 990, Part X | | | | | | |
| 2 | If the organization received or held works of art, historical tre the following amounts required to be reported under FASB A | | i yani, provide | | | | |
| а | Revenue included on Form 990, Part VIII, line 1 | | \$ | | | | |
| | Assets included in Form 990, Part X | | | | | | |
| | For Paperwork Reduction Act Notice. see the Instructions | | Schedule D (Form 990) 2022 | | | | |

| Part IIII Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued) 3 Using the organization accusation, and other records, check any of the following that make significant use of its continued. a Provide exhibition d b Schelarly research 0 c Provide exhibition d c Provide exhibition g d Loan or exchange program b b Provide exhibition g c Provide exhibition g d Debtain freescription of hour organization's collections and explain how they further the organization's accentry and the organization answered "Yes" on Form 990, Part XII. Part M Escrow and Custocial Arrangements. Complete fibe organization answered "Yes" on Form 990, Part XII. d Is the organization and agent, furtake, scatability for contributions or other assets not included on Form 900, Part XII. e Beginning balance g d Endownent Fundal. Concepter the organization and the o | | | PARK EARLY | | | | | r Gimil | 91-14 | | | age 2 |
|---|--|--|-----------------------|-----------------|--------------|-----------------|------------|-----------|--------------|------------|----------|--------------|
| collection terms (check all that apply): a Delta exhibition d Loan or exchange program b Scholarly research e Other | | · | | | | | | | | • (contii | nued) | |
| a Public exhibition d l Lan or exchange program b Scholarly research c Preservation for future generations d Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XII. 5 During the year, dd the organization social 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? Pert IV Escrew and CutoScholal Arrangements. Complete the organization answered 'Yes' on Form 900, Part X, line 8, or reported an amount on Form 900, Part X, line 21. Ta Is the organization angent, trustee, custodian or other intermediary for contributions or other assets not included on Form 900, Part X, line 21. Ta Is the organization angent, trustee, custodian or other intermediary for contributions or other assets not included on Form 900, Part X, line 21. Ta Is the organization include an amount on Form 900, Part X, line 21, for escrew or custodial account liability? D If 'Yes, 'explain the arrangement in Part XIII and complete the following table: D If 'Yes, 'explain the arrangement in Part XIII explanation has been provided on Part XII. D If 'Yes, 'explain the arrangement in Part XIII explanation has been provided on Part XII. D If 'Yes, 'explain the arrangement in Part XIII explanation has been provided in Part XIII. D If 'Yes, 'explain the arrangement in Part XIII explanation answered 'Yes' on Form 900, Part X, line 21. Ta Begrinning of year balance D Contributions 1 If Endowment FundS. Complete if the organization answered 'Yes' on Form 900, Part X, line 10. 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)). Part X, line 10. 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)). 3 A cent here endowment <u></u> | 3 | Using the organization's acquisition, accessi | on, and other record | s, check | any of the | following that | t make si | ignifican | t use of its | | | |
| b Scholary research e Other c 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, dd the organization is collections and explain how they further the organization is collection? Yes No Part W Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 980, Part X, line 21. Yes No Part W Escrow and Custodial Arrangement X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 980, Part X, line 21. Yes X No b If 'Yes', explain the arrangement in Part XIII and complete the following table: Amount To c Beginning balance It It It Yes No b If Yes', explain the arrangement in Part XIII. Check here if the organization answered 'Yes' on Form 980, Part X, line 21. Yes No b If Yes', explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Part Yes' on Form 980, Part X, line 21. Yes No b Other year balance Is Is Current year Is Is Is Is Is Is I | | | | | | | | | | | | |
| c Preservation for future generations 4 Provide a description of the organization's collections and explain how they three the organization's exempt purpose in Part XIII. 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization answered "Yes" on Form 990, Part K, line 9, or reported an amount on Form 990, Part X, line 21. 1 Is the organization and explain the treasmed area or the organization answered "Yes" on Form 990, Part K, line 9, or reported an amount on Form 990, Part X, line 21. 1 Is the organization and explain the treasmed area or the organization answered "Yes" on Form 990, Part X, line 9, or reported an amount on Form 990, Part X, line 21. 1 Is the organization and explain the treasmed treasmed "Yes" on Form 990, Part X, line 21. 1 Is the organization include an amount on Form 990, Part X, line 21, for secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, for secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, for secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, for secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, for secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, lor secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, lor secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, lor secret or or custodial account liability? D the organization include an amount on Form 990, Part X, line 21, lor secret or organization liability or the organization liability or the organization liability or the organization liability ore | а | Public exhibition | d | | | | | | | | | |
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| Part W Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X line 21. 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X // Ime 21. Ves X No b If "Yes," explain the arrangement in Part XII and complete the following table: Image: Complete in the degradiant of the organization answered "Yes" on Form 990, Part X, line 21. Image: Complete in the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Image: Complete in the organization answered "Yes" on Form 990, Part IV, line 10. Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Image: Complete in the organization answered "Yes" on Form 990, Part IV, line 10. 1a Beginning of year balance Image: Complete in the organization answered "Yes" on Form 990, Part IV, line 10. Image: Complete in the organization answered "Yes" on Form 990, Part IV, line 10. 1a Beginning of year balance Image: Complete in the organization answered "Yes" on Form 990, Part IV, line 10. Image: Complete in the organization answered "Yes" on Form 990, Part IV, line 10. 1a Beginning of year balance Image: Complete in the organization answered "Yes" on Form 990, Part IV, line 10. Image: Complete Intege: Complete Intege: Complete Intege: Complete Intege: Complete Intege: Complete Intege: Comple | 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets | | | | | | | | _ | | _ | |
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| b If "Yes," explain the arrangement in Part XIII and complete the following table: | iu | | | | | | | | | Ves | X | No |
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| d Additions during the year 1d e Distributions during the year 1e 1 1e 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? X Yes No b If "Yes," explain the arangement In Part XIII. Check here if the explanation has been provided on Part XIII X Yes No Data to granization include an amount on Form 990, Part X, 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 (a) Current year (b) Prior year (c) Two years back (e) Four years back 1a Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back 1a Grants or scholarships (a) Current year (b) Prior year (c) Two years back (e) Four years back 2 Provide the estimated percentage of the current year end balance (line 1g, column (a) held as: Board designated or quasi-endowment % 5 Permanent endowment % % Form endowment funds not in the possession of the organization that are held and administered for the organization s; (a) (in eliated organizations (a) (in eliated organizations (a) (in eliated organizations) (a) (in eliated organizations | ~ | Reginning balance | | | | | | 10 | | | - | |
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| f Ending balance | | | | | | | | | | | | |
| 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? X Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. X Yes No Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. X Yes No 1a Beginning of year balance (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 Control Contre reparatindo Control Control | | | | | | | | | | | | |
| b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Image: Complete if the organization answered "Yes" on Form 990, Part IV, line 10. 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back b Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back c Net investment earnings, gains, and losses (a) Current year (b) Prior year (c) Two years back (e) Four years back c Other expenditures for facilities (a) Current year end balance (iii) Contribution (iii) Contribution (iii) Contribution c Permanent endowment % % % % f Permanent endowment % % % % f Permanent endowment % % % % f Permanent endowment % % % % % f Permanent endowment | | | | | | | | | | Vac | | No |
| Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back 1a Beginning of year balance (b) Prior year (c) Two years back (e) Four years back 6 Chtributions (c) Two years back (e) Three years back (e) Four years back 6 Chter expenditures for facilities (a) | | - | | | | | | • • • • • | | _ | x | - |
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| 1a Beginning of year balance Image: Contributions Image: Contributions b Contributions Image: Contributions Image: Contributions c Net investment earnings, gains, and losses Image: Contributions Image: Contributions d Grants or scholarships Image: Contributions Image: Contributions Image: Contributions d Grants or scholarships Image: Contributions Image: Contributions Image: Contributions d Grants or scholarships Image: Contributions Image: Contributions Image: Contributions d Grants or scholarships Image: Contributions Image: Contributions Image: Contributions d Grants or scholarships Image: Contributions Image: Contributions Image: Contributions d Grants or scholarships Image: Contributions Image: Contributions Image: Contributions d Beard designated or quasi-endowment | | Complete | | | | | T | | e vears back | (e) Fou | vears | back |
| b Contributions | 19 | Beginning of year balance | | | | | | . , | , | . , | <u> </u> | |
| c Net investment earnings, gains, and losses | | | | | | | | | | | | |
| d Grants or scholarships | | | | | | | | | | | | |
| e Other expenditures for facilities and programs | | | | | | | | | | | | |
| and programs | | | | | | | | | | | | |
| f Administrative expenses | e | | | | | | | | | | | |
| g End of year balance | | | | | | | | | | | | |
| 2 Provide the estimated percentage of the current year end balance (line 1g, column (ai) held as: a Board designated or quasi-endowment% b Permanent endowment% c Term endowment% The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations | | | | | | | | | | | | |
| a Board designated or quasi-endowment% b Permanent endowment% c Term endowment% The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: | | | | | | | | | | | | |
| b Permanent endowment% c Term endowment% The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: | | · • | • | | , column (a | a)) neid as: | | | | | | |
| c Term endowment % The percentages on lines 2a, 2b, and 2c should equal 100%. 3a 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 (iii) Related organizations (ii) Related organizations (iii) Related organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (b) Cost or other (c) Accumulated (d) Book value (d) Book value (d) Book value (i) Cost or other (i) Cost or other (i) Cost or other (ii | - | | | _% | | | | | | | | |
| The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations (ii) Related organizations (ii) Related organizations (iii) Related organizations (iiii) Related organizations (iii) Related organizations (iii) Related organizations (iiii) Related organizations (iii) Related organizations (iiii) Related organizations (iii) Related organizations (iiii) Related organizations (iiii) Related organizations (iiii) Related organizations (iiii) Related organizations (iii) Related organizations (iiii) Related organizations (iii) Related organization answered "Yes" on Schedule R? (iiii) Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (c) Accumulated depreciation (d) Book value (d) Book value (e) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value (e) Leasehold improvements (f) Equipment (g) Acost or other basis (hole or a cost or a cost or a cost or | | | | | | | | | | | | |
| 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: Yes No (i) Unrelated organizations 3a(i) (ii) Related organizations 3a(ii) b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (d) Book value 1a Land b Buildings c Leasehold improvements d Equipment 868,356. 514,756. 353,600. e Other 100,205. 79,238. 20,967. | с | | · - | | | | | | | | | |
| organization by: Yes No (i) Unrelated organizations 3a(i) 3b 3c 3b 3c | 0. | | • | | | | | | | | | |
| (i) Unrelated organizations 3a(i) (ii) Related organizations 3a(ii) b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XII the intended uses of the organization's endowment funds. 3b Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (other) (c) Accumulated depreciation 1a Land | за | | ssion of the organiza | ation that | are neid a | and administer | rea for th | ie | | | Vac | No |
| (ii) Related organizations 3a(ii) b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation b Buildings | | c | | | | | | | | | res | NO |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (other) (c) Accumulated depreciation 1a Land | | | | | | | | | | | | |
| 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land | | | | | | | | | | | | |
| Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (d) Book value Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land | b | | | | | , | | | | 3b | | |
| Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value 1a Land | 4 Dar | | | wment fi | unds. | | | | | | | |
| Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value 1a Land | I UI | | |) Part IV | line 11a | See Form 990 | Part X | line 10 | | | | |
| basis (investment) basis (other) depreciation 1a Land | | | | | | | | | atad | | | |
| b Buildings | | | | | | | | | | (u) B00 | n value | 5 |
| b Buildings | 1a | Land | | | | | | | | | | |
| d Equipment 868,356. 514,756. 353,600. e Other 100,205. 79,238. 20,967. | | | | | | | | | | | | |
| d Equipment 868,356. 514,756. 353,600. e Other 100,205. 79,238. 20,967. | с | Leasehold improvements | | | | | | | | | | |
| | d | Equipment | | | | | ! | | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | е | Other | | | 10 | 00,205. | | 79,3 | 238. | | | |
| | Total | . Add lines 1a through 1e. (Column (d) must e | qual Form 990, Part | <u>X. colum</u> | nn (B), line | 10c.) | | | | 37 | 4,50 | 57. |

Schedule D (Form 990) 2022

| Part V | II Investments - Other Securities. | | | |
|-------------------|--|----------------------------|--|------------------------|
| | Complete if the organization answered "Yes" of | | | |
| (a) Desc | ription of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end | l-of-year market value |
| (1) Finan | cial derivatives | | | |
| (2) Close | ely held equity interests | | | |
| (3) Other | · | | | |
| (A) | | | | |
| (B) | | | | |
| (C) | | | | |
| (D) | | | | |
| (E) | | | | |
| (F) | | | | |
| (G) | | | | |
| (H) | | | | |
| | I. (b) must equal Form 990, Part X, col. (B) line 12.) | | | |
| | III Investments - Program Related. | | | |
| | Complete if the organization answered "Yes" of | n 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 | l-of-year market value |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | I. (b) must equal Form 990, Part X, col. (B) line 13.) | | | |
| Part IX | | | | |
| | Complete if the organization answered "Yes" of | n Form 990. Part IV. line | 11d. See Form 990. Part X. line 15. | |
| | | Description | ····· ··· · · · · · · · · · · · · · · | (b) Book value |
| (1) F | RIGHT OF USE ASSET | | | 365,883. |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| | | | | |
| <u>(7)</u> (8) | | | | |
| | | | | |
| (9) | olumn (b) must equal Form 990, Part X, col. (B) line | 15) | | 365,883. |
| Part X | Other Liabilities. | | | |
| | Complete if the organization answered "Yes" of | on Form 990, Part IV, line | 11e or 11f. See Form 990, Part X, line 25. | |
| 1. | (a) Description of liability | | | (b) Book value |
| | ederal income taxes | | | |
| | PERATING LEASE | | | 371,272. |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |

BRIGHTSPARK EARLY LEARNING SERVICES

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

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

371,272.

91-1465046 Page 3

Schedule D (Form 990) 2022

| Schedule D (Form 990) 2022 |
|----------------------------|
| |

| 01 | 1165016 | _ | |
|----|---------|---|--|

| | edule D (Form 990) 2022 BRIGHTSPARK EARLY LEARNIN | | | | 1465046 Page 4 |
|--|---|---|----------------|--------------------|--|
| Pa | rt XI Reconciliation of Revenue per Audited Financial Staten | | Revenue per Re | turn. | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 | 2a. | | | |
| 1 | | | | 1 | 26,416,162. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | 1 1 | | | |
| а | Net unrealized gains (losses) on investments | | -29,062. | | |
| b | | | | | |
| С | Recoveries of prior year grants | | | | |
| d | | 2d | 5,333. | | |
| е | Add lines 2a through 2d | | | 2e | -23,729. |
| 3 | Subtract line 2e from line 1 | | | 3 | 26,439,891. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| с | Add lines 4a and 4b | | | 4c | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | | 5 | 26,439,891. |
| | | | | | |
| Pa | rt XII Reconciliation of Expenses per Audited Financial State | ments With | Expenses per F | Retur | n. |
| Pa | rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 | | Expenses per F | letur | |
| Pa 1 | | 2a. | | leturi | n. 26,790,145. |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 | 2a. | | | |
| 1 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: | <u>2a.</u> | | | |
| 1 2 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities | 2a. 2a | | | |
| 1 2 a | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments | 2a. 2 a 2 b | | | |
| 1 2 a b | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses | 2a. 2a 2b 2c | | | |
| 1 2 a b c | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) | 2a. 2a 2b 2c 2d | 5,333. | | |
| 1 2 b c d | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d | 2a. 2a 2b 2c 2c 2d | 5,333. | 1 | 26,790,145. |
| 1 2 b c d e | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) | 2a. 2a 2b 2c 2c 2d | 5,333. | 1 2e | 26,790,145. |
| 1 2 b c d 8 3 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: | 2a. 2a 2b 2c 2d | 5,333. | 1 2e | 26,790,145. |
| 1 2 b c 3 4 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b | 2a. 2a 2b 2c 2d 4a | 5,333. | 1 2e | 26,790,145. |
| 1 2 b c 3 4 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) | 2a. 2a 2b 2c 2d 4a 4b | 5,333. | 1 2e | 26,790,145. |
| 1 2 d c 3 4 a b | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) | 2a. 2a 2b 2c 2d 4a 4b | 5,333. | 1 2e 3 | 26,790,145. 5,333. 26,784,812. 0. |
| 1 2 d c d e 3 4 a b c 5 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) | 2a. 2a 2b 2c 2d 4a 4b | 5,333. | 1 2e 3 4c | 26,790,145. 5,333. 26,784,812. |

lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

CHILD CARE RESOURCES ACTS AS A FISCAL AGENT FOR THE CENTER DIRECTORS'

ASSOCIATION GUILD AND NPARC.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS

5,333.

5,333.

| Schedule D | (Form 990) 2022 | BRIGHTSPARK | EARLY | LEARNING | SERVICES | 91-1465046 | Page 5 |
|------------|-----------------|--------------------|-------|----------|----------|------------|--------|
| Part XIII | (Form 990) 2022 | mation (continued) | | | | | : |
| | | (continued) | | | | | |
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| SCHEDULE G | Suppleme | ntal Information Regarding | Fund | Iraisi | ng or Gaming A | ctiv | ities | OME | 3 No. 1545-0047 | |
|--|---|--|---------|--|---|---------------|----------------|--|-----------------|--|
| (Form 990) | | e organization answered "Yes" on organization entered more than \$1 | | | | r 19 , | or if the | | 2022 | |
| Department of the Treasury | | Attach to Form 990 | | | | | | | en to Public | |
| Internal Revenue Service Name of the organization | | o www.irs.gov/Form990 for instru | ctions | and th | ne latest information | າ. | Employer | | fication number | |
| Name of the organization | | PARK EARLY LEARNIN | G SI | RV | CES | | 91-14 | | | |
| Part I Fundrais | | Complete if the organization answe | | | | ine 1 | | | | |
| | complete this part | | | 00 01 | ri onni oco, ri arriv, n | | | | | |
| a Mail solicitat b Internet and c Phone solici d In-person so 2 a Did the organization | b Internet and email solicitations f Solicitation of government grants c Phone solicitations g Special fundraising events | | | | | | | | | |
| b If "Yes," list the 10 compensated at le | | viduals or entities (fundraisers) pursu organization. | iant to | agreer | nents under which th | ne fur | ndraiser is to | be | | |
| (i) Name and address of individual or entity (fundraiser) | | | | Did raiser ustody ntrol of utions? | (iv) Gross receipts from activity (v) Amount pa to (or retained to fundraiser listed in col. (| | py) to | /i) Amount paid (or retained by) organization | | |
| | | | Yes | No | | | | | | |
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| Total | | | | | | | | | | |
| 3 List all states in whi or licensing. | ich the organizatio | n is registered or licensed to solicit | contrib | utions | or has been notified | it is e | exempt fron | n regist | ration | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

Schedule G (Form 990) 2022

 Schedule G (Form 990) 2022
 BRIGHTSPARK EARLY LEARNING SERVICES
 91-1465046
 Page 2

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

| | | of fundraising event contributions and gro | ss income on Form 990 | | wents with gross receip | is greater than \$5,000. |
|-----------------|----------|---|-----------------------------|---------------------------|-------------------------|------------------------------|
| | | | (a) Event #1 | (b) Event #2 | (c) Other events | (-1) T-1-1 1 |
| | | | SEEDS OF | | NONE | (d) Total events |
| | | | CHANGE | | TIOTIT | (add col. (a) through |
| | | | | (| (t - t - 1 | col. (c)) |
| Ð | | | (event type) | (event type) | (total number) | |
| Sevenue | | | | | | |
| eve | 1 | Gross receipts | 69,691. | | | 69,691. |
| ñ | | | | | | |
| | 2 | Less: Contributions | 69,691. | | | 69,691. |
| | 2 | | | | | 05/0510 |
| | | | | | | |
| | 3 | Gross income (line 1 minus line 2) | | | | |
| | | | | | | |
| | 4 | Cash prizes | | | | |
| | | | | | | |
| | 5 | Noncash prizes | | | | |
| es | | | | | | |
| sus | 6 | Rent/facility costs | | | | |
| ďx | • | ······, ·····, | | | | |
| Direct Expenses | 7 | | 5,333. | | | 5,333. |
| rec | 1 | Food and beverages | 5,555. | | | 5,555 |
| ā | | | | | | |
| | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | | | | |
| | 10 | Direct expense summary. Add lines 4 through | 9 in column (d) | | | <u>5,333</u> . -5,333. |
| | 11 | Net income summary. Subtract line 10 from li | ne 3. column (d) | | | -5,333. |
| Pa | rt I | II Gaming. Complete if the organization a | | | | • |
| | | \$15,000 on Form 990-EZ, line 6a. | | | • | |
| | | + · - , , | | (b) Pull tabs/instant | | (d) Total gaming (add |
| ne | | | (a) Bingo | bingo/progressive bingo | (c) Other gaming | col. (a) through col. (c) |
| Revenue | | | | sings/progressive singe | | |
| ě | | | | | | |
| _ | 1 | Gross revenue | | | | |
| | | | | | | |
| s | 2 | Cash prizes | | | | |
| Jse | | | | | | |
| per | 3 | Noncash prizes | | | | |
| Direct Expenses | | • | | | | |
| sct | 1 | Rent/facility costs | | | | |
| Dir | - | | | | | |
| | _ | | | | | |
| | 5 | Other direct expenses | | | | |
| | | | Yes % | └── Yes % | Yes % | |
| | 6 | Volunteer labor | No No | No | No No | |
| | | | | | | |
| | 7 | Direct expense summary. Add lines 2 through | n 5 in column (d) | | | |
| | | | () | | | |
| | 8 | Net gaming income summary. Subtract line 7 | from line 1 column (d) | | | |
| | <u> </u> | Net gaming meene summary. Subtract line r | | | | |
| ~ | - · | | | | | |
| | | er the state(s) in which the organization condu | | | | |
| а | ls t | he organization licensed to conduct gaming ac | tivities in each of these s | states? | | Yes No |
| b | lf " | No," explain: | | | | |
| | | | | | | |
| | | | | | | |
| 10a | We | re any of the organization's gaming licenses re | voked, suspended, or te | rminated during the tax w | /ear? | Yes No |
| | | Yes," explain: | | | | |
| U. | | | | | | |
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232082 10-27-22

Schedule G (Form 990) 2022

| Scł | hedule G (Form 990) 2022 | BRIGHTSPARK EARLY LEARNING SERVICES | 91-1465046 Page 3 |
|-----|--|---|--|
| 11 | Does the organization conduct ga | ming activities with nonmembers? | Yes No |
| | | ficiary or trustee of a trust, or a member of a partnership or other entity forme | |
| | | | Yes No |
| | Indicate the percentage of gamin | | 1 1 |
| | | | |
| | | | |
| 14 | Enter the name and address of th | e person who prepares the organization's gaming/special events books and re | ecords: |
| | Address | | |
| | | | |
| 15 | a Does the organization have a con | tract with a third party from whom the organization receives gaming revenue? | Yes No |
| I | | ing revenue received by the organization \$ and th | e amount |
| | of gaming revenue retained by the | | |
| | c If "Yes," enter name and address | of the third party: | |
| | Name | | |
| | Address | | |
| | | | |
| 16 | Gaming manager information: | | |
| | Name | | |
| | Gaming manager compensation | \$ | |
| | Description of services provided | | |
| | | | |
| | | | |
| | Director/officer | Employee Independent contractor | |
| 17 | Mandatory distributions: | | |
| | | state law to make charitable distributions from the gaming proceeds to | |
| | retain the state gaming license? | | Yes No |
| I | b Enter the amount of distributions | required under state law to be distributed to other exempt organizations or sp | ent in the |
| | organization's own exempt activit | | |
| Pä | | mation. Provide the explanations required by Part I, line 2b, columns (iii) an | d (v); and Part III, lines 9, 9b, 10b, |
| | 15D, 15C, 16, and 17D, as | applicable. Also provide any additional information. See instructions. | |
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| Schedule G | 6 (Form 990) | BRIG | HTSPARK | EARLY | LEARNING | SERVICES | 91-1465046 | Page 4 |
|------------|----------------------------------|--------|-------------|-------|----------|----------|------------|----------|
| Part IV | (Form 990) Supplemental Infor | mation | (continued) | | | | | <u> </u> |
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| SCHEDULE I Grants and Other Assistance to Organizations, | | | | | | | | OME | OMB No. 1545-0047 | | |
|--|--|--------------------|--|--------------------------|--|---|---------------------------------------|------------------------|-------------------|----------|--|
| (Form 990) | | | vernments, an ete if the organization | | | | | 2 | 202 | 22 | |
| Department of the Treasury | | Compi | | Attach to Forn | | | | Op | en to l | Public | |
| Internal Revenue Service | | | Go to www.irs | .gov/Form990 for | | ation. | | | nspect | | |
| Name of the organizat | ion | | | | | | | Employer identifi | catior | n number | |
| | BRIGHTSPA | RK EARLY | LEARNING SE | RVICES | | | | 91- | 146 | 5046 | |
| Part I General I | nformation on Grants a | nd Assistance | | | | | | | | | |
| 1 Does the organiz | zation maintain records t | o substantiate the | amount of the grants | or assistance, the | grantees' eligibility | for the grants or assis | stance, and the selecti | | | | |
| | award the grants or assis | | | | | | | Х ү | es | No No | |
| | IV the organization's pro | | | | | | | | | | |
| | d Other Assistance to I hat received more than \$ | | | | | anization answered "Y | es" on Form 990, Part | t IV, line 21, for any | | | |
| | | | | | L | (f) Method of | (a) Description of | (1) Dumper | | | |
| | ddress of organization vernment | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpos or assis | | | |
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2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

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

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

Schedule I (Form 990) 2022

2022 BRIGHTSPARK EARLY LEARNING SERVICES

91-1465046

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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non- cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---|---------------------------|---------------------------------|---------------------------------------|---|---------------------------------------|
| | | | | | |
| CHILD CARE TUITION ASSISTANCE | 674 | 2,464,221. | 0. | | |
| | | | | | |
| PROVIDER AND PARENT INCENTIVE | 1812 | 7,191,458. | 0. | | |
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| Part IV Supplemental Information. Provide the information rec | l uired in Part I, lin | e 2; Part III, column | (b); and any other ac | l Iditional information. | |
| PART I, LINE 2: | | | | | |
| A HOMELESS CHECKLIST IS COMPLETED | BY INTAKE | SPECIALIS | TS TO ENSU | RE THAT | |
| AMILIES ARE ELIGIBLE FOR THE CHIL | | | | | |
| PAYMENTS ARE SIGNED AS APPROVED BY | | | | | |

CHILDREN MUST BE UNDER AGE 13 (OR UP TO AGE 19, IF INCAPABLE OF SELF CARE

OR UNDER COURT SUPERVISION), WHO RESIDE WITH A FAMILY WHOSE INCOME DOES NOT

EXCEED 85 PERCENT OF STATE/TERRITORIAL/TRIBAL MEDIAN INCOME FOR A FAMILY OF

THE SAME SIZE.

| SCH | IEDULE J | Compensation Information | I | OMB No. 1 | 545-004 | 47 |
|---------|------------------------|---|-------------|--------------|----------------|------|
| (For | rm 990) | For certain Officers, Directors, Trustees, Key Employees, and Highest | | 20 | 22 |) |
| | | Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23. | | 20 | | - |
| Depart | ment of the Treasury | Attach to Form 990. | | Open to | | |
| Interna | I Revenue Service | Go to www.irs.gov/Form990 for instructions and the latest information. | | Inspe | | |
| Nam | e of the organizatior | | Employer id | | | nber |
| | | BRIGHTSPARK EARLY LEARNING SERVICES | 91-1 | 46504 | 6 | |
| Pa | | s Regarding Compensation | | | | |
| | . | | | | Yes | No |
| | | ate box(es) if the organization provided any of the following to or for a person listed on Form | 990, | | | |
| | | line 1a. Complete Part III to provide any relevant information regarding these items. | | | | |
| | First-class or c | | | | | |
| | Travel for com | | | | | |
| | | ation and gross-up payments Health or social club dues or initiation fee | | | | |
| | | pending account Personal services (such as maid, chauffer | ir, chei) | | | |
| h | If any of the bayes | n line to are checked, did the examination follow a written policy regarding payment or | | | | |
| b | • | on line 1a are checked, did the organization follow a written policy regarding payment or rovision of all of the expenses described above? If "No," complete Part III to explain | | 1b | | |
| 2 | | require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | | | |
| | | s, including the CEO/Executive Director, regarding the items checked on line 1a? | | 2 | | |
| | trustees, and once | | | | | |
| 3 | Indicate which if ar | y, of the following the organization used to establish the compensation of the organization's | | | | |
| - | | ctor. Check all that apply. Do not check any boxes for methods used by a related organization | | | | |
| | | tion of the CEO/Executive Director, but explain in Part III. | | | | |
| | Compensation | | | | | |
| | · | ompensation consultant | | | | |
| | | her organizations I Approval by the board or compensation of | ommittee | | | |
| | | ······································ | | | | |
| 4 | During the year, did | any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | | |
| | organization or a re | ated organization: | | | | |
| а | Receive a severanc | e payment or change-of-control payment? | | . 4a | | X |
| b | Participate in or rec | eive payment from a supplemental nonqualified retirement plan? | | 4b | | X |
| с | Participate in or rec | eive payment from an equity-based compensation arrangement? | | 4c | | X |
| | If "Yes" to any of lin | es 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 o | n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | n | | | |
| | contingent on the re | evenues of: | | | | |
| | | | | | | X |
| b | Any related organiz | ation? | | . 5 b | | X |
| | | r 5b, describe in Part III. | | | | |
| 6 | For persons listed of | n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | n | | | |
| | contingent on the n | | | | | |
| | | | | | | X |
| b | | ation? | | . 6b | | X |
| | | r 6b, describe in Part III. | | | | |
| | | n Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | | | | |
| | | es 5 and 6? If "Yes," describe in Part III | | 7 | | X |
| | | reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | 10 | | | 37 |
| | | | | 8 | | X |
| 9 | | d the organization also follow the rebuttable presumption procedure described in | | | | |
| | | 53.4958-6(c)? | | . 9 | | L |
| LHA | For Paperwork Re | eduction Act Notice, see the Instructions for Form 990. | Schedu | ıle J (Forn | n 990) | 2022 |

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

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

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

| | (B) Breakdown of V | V-2 and/or 1099-MIS compensation | C and/or 1099-NEC | other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) |
|---------------------------------|--------------------------|---|---|----------------|-------------------------|------------------------------------|---|
| (A) Name and Title | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| (1) PHOEBE SADE (i) | 198,367. | 500. | 0. | 3,994. | 11,604. | 214,465. | 0. |
| CEO (ii | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) KATHRYN J. FLORES (i) | 161,354. | 500. | 0. | 4,967. | 11,377. | 178,198. | 0. |
| CAO (ii | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) COURTNEY NOLEN-VIDUCICH (i) | 146,698. | 500. | 0. | 4,415. | 11,377. | | 0. |
| PROGRAM OFFICER (ii | | 0. | 0. | 0. | 0. | 0. | 0. |
| (i) | | | | | | | |
| (ii |) | | | | | | |
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| (i) | | | | | | | |
| (ii (i) | | | | | | | |
| (i) (ii | | | | | | | |
| (ii) | | | | | | | |
| (1) | | | | | | | |

Schedule J (Form 990) 2022

Part III Supplemental Information

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

PART I, LINE 3:

AN OUTSIDE PROFESSIONAL WAS HIRED TO RESEARCH, ANALYZE, REVIEW AND UPDATE

THE AGENCY'S COMPENSATION STRUCTURE. THE CEO'S SALARY WAS REVIEWED AND

APPROVED BY THE BOARD OF DIRECTORS.

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

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

Name of the organization

SCHEDULE M

Department of the Treasury Internal Revenue Service

(Form 990)

BRIGHTSPARK EARLY LEARNING SERVICES

| Pa | rt 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 de noncash contribu | | • | s |
| 1 | Art - Works of art | | | <u> </u> | | | | |
| 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 | X | 1 | 98,809. | 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 () | | | | | | | |
| 26 | Other () | | | | | | | |
| 27 | Other () | | | | | | | |
| 28 | Other () | | | | | | | |
| 29 | Number of Forms 8283 received by the organiz | | | | | | | |
| | for which the organization completed Form 828 | 83, Part V, D | onee Acknowledg | ement 29 | | | | |
| | | | | | | | Yes | No |
| 30a | During the year, did the organization receive by | | | | | | | |
| | must hold for at least 3 years from the date of | | | | | | | |
| | exempt purposes for the entire holding period? | ? | | | | 30a | | X |
| b | If "Yes," describe the arrangement in Part II. | | | | | | | |
| 31 | Does the organization have a gift acceptance p | | | | ions? | 31 | | X |
| 32a | Does the organization hire or use third parties | or related or | ganizations to solid | cit, process, or sell noncash | | | | |
| | contributions? | | | | | 32a | | Х |
| | If "Yes," describe in Part II. | | | | | | | |
| 33 | If the organization didn't report an amount in c | olumn (c) foi | a type of property | / for which column (a) is cheo | cked, | | | |
| | describe in Part II. | | | | | | | |

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

Schedule M (Form 990) 2022



Employer identification number

| CI | | Je | | | υc | a cr | | | uı | |
|----|---|----|---|---|----|------|---|---|----|--|
| 9 | 1 | _ | 1 | 4 | 6 | 5 | 0 | 4 | 6 | |

| | (Form 990) 2022 | | | | |
|---------|-----------------|---------------------|----------------|--------------------|--------------------|
| Part II | Supplementa | I Information. Prov | ide the inforr | nation required by | Part L lines 30b 3 |

91-1465046 Page **2 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, PART I, COLUMN (B):

NUMBER OF CONTRIBUTORS.

SCHEDULE O (Form 990)

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Form 990 or 990-Department of the Treasury Attac Internal Revenue Service Go to www.irr

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



91-1465046

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

INCREASE THE AVAILABILITY OF HIGH-QUALITY CARE THROUGH COACHING AND

BRIGHTSPARK EARLY LEARNING SERVICES

TRAINING OF CHILD CARE PROVIDERS. 3) ADVOCATE FOR CHILD CARE SOLUTIONS

THAT STRENGTHEN COMMUNITIES. BRIGHTSPARK UNDERSTANDS THE DEVASTATING

EFFECTS OF RACISM ON OUR YOUNGEST LEARNERS, THEIR FAMILIES AND

COMMUNITIES. AS A RESULT, BRIGHTSPARK HOLDS ANTIRACISM AS A CRITICAL

MISSIONAL AND VALUE RESPONSIBILITY OF EACH AND EVERY ONE OF OUR STAFF.

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

FRIEND OR NANNY, LICENSED CHILD CARE, PRIVATE PRESCHOOLS AND HEAD START

OR ECEAP. STAFF AT BRIGHTSPARK TALK WITH THE FAMILY ABOUT THEIR NEEDS

AND WISHES FOR CARE; EXPLAIN WHAT QUALITY CARE LOOKS LIKE, AND THEN

HELP IN THE CHILD CARE SEARCH. IF THE CHOICE IS LICENSED CHILD CARE,

BRIGHTSPARK PROVIDES A CUSTOMIZED LIST OF OPTIONS. LICENSED CHILD CARE

IS EXPENSIVE, SO WE HELP FAMILIES FIND RESOURCES TO PAY FOR CARE.

CHILDREN WHO GET SAFE, NURTURING PLAY AND LEARNING EXPERIENCES ARE

READY FOR SCHOOL; THOSE WHO DON'T ARE MOST OFTEN THE ONES WHO START

BEHIND AND STAY BEHIND. IN FACT, 55% OF CHILDREN IN WA ARE NOT PREPARED

TO ENTER KINDERGARTEN AND THE PERCENTAGE RISES TO 75% AMONG LOW-INCOME

CHILDREN. BASED IN KING AND PIERCE COUNTIES, WASHINGTON WORKING LOCALLY

AND STATE-WIDE, BRIGHTSPARK HELPS BUILD QUALITY CHILD CARE AND EARLY

LEARNING ACCESS FOR ALL CHILDREN. BRIGHTSPARK IS A RESPECTED LEADER IN

FORGING AND HONORING COLLABORATIONS AND BUILDING INNOVATIVE, NIMBLE,

OUTCOME DRIVEN PROGRAMS FOCUSED ON BUILDING SOLID LEARNING FOUNDATIONS

FOR ALL CHILDREN.

| Schedule O (Form 990) 2022 | Page 2 |
|---|--|
| Name of the organization BRIGHTSPARK EARLY LEARNING SERVICES | Employer identification number 91-1465046 |
| FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMEN | ITS: |
| SERVICE COORDINATION SUPPORT IN OUR HOMELESS CHILD CARE PR | COGRAM. 149 |
| FAMILIES FROM KING AND PIERCE COUNTIES RECEIVED A CHILDCAR | RE SUBSIDY |
| FROM BRIGHTSPARK. | |
| -BRIGHTSPARK OFFERS SERVICES IN THE FAMILY'S HOME LANGUAGE | , HELPS |
| FAMILIES FIND CULTURALLY RELEVANT CARE, ASSISTS FAMILIES T | HAT NEED |
| WEEKEND OR AFTER-HOURS CARE, OR CARE FOR CHILDREN WITH SPE | CIAL NEEDS, |
| AS WELL AS AFTERSCHOOL CARE. | |
| - MORE THAN 3,734 FFN CAREGIVERS AND PARENTS PARTICIPATED | IN |
| BRIGHTSPARK SUPPORTED KALEIDOSCOPE PLAY & LEARN GROUPS STA | TEWIDE. MORE |
| THAN 47% SPOKE A LANGUAGE OTHER THAN ENGLISH AT HOME. OUR | COACHES AND |
| TRAINERS SUPPORTED OVER 1,800 CHILD CARE PROFESSIONALS IN | THEIR PATHWAY |
| TO HIGH QUALITY. | |
| -MORE THAN 175 INFANT AND TODDLER CHILD CARE TEACHERS BENE | FITED FROM |
| THE EXPERTISE OF AN INFANT/TODDLER COACH, IMPROVING THE QU | JALITY OF CARE |
| GIVEN TO OUR YOUNGEST LEARNERS. | |

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS: BRIGHTSPARK HOSTED 91 PROFESSIONAL DEVELOPMENT TRAININGS HOSTED BY BRIGHTSPARK STAFF TRAINERS FOR CHILD CARE PROVIDERS IN KING AND/OR PIERCE COUNTY. BRIGHTSPARK HOSTED A SPRING PROFESSIONAL DEVELOPMENT INSTITUTE FOR 143 CHILD CARE PROVIDERS. THIS WEEK-LONG VIRTUAL EVENT HELPED OUR CHILD CARE PROVIDERS OBTAIN THEIR REQUIRED TRAINING HOURS.

FORM 990, PART VI, SECTION A, LINE 4:

ARTICLES OF AMENDMENT WERE FILED TO REFLECT THE NAME CHANGE.

BOARD BEFORE BEING APPROVED FOR FILING.

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

THE BOARD OF DIRECTORS ARE GIVEN A COPY OF THE CONFLICT OF INTEREST

STATEMENT ANNUALLY, WHICH ARE COLLECTED AND MAINTAINED BY THE ORGANIZATION.

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

AN OUTSIDE PROFESSIONAL WAS HIRED TO RESEARCH, ANALYZE, REVIEW AND UPDATE

THE AGENCY'S COMPENSATION STRUCTURE. THE CEO'S SALARY WAS REVIEWED AND

APPROVED BY THE BOARD OF DIRECTORS.

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

THE AGENCY'S AUDITED FINANCIAL STATEMENTS, FORM 990, ANNUAL REPORT AND

WHISTLEBLOWER, DOCUMENT RETENTION, AND CONFLICT OF INTEREST POLICIES ARE

POSTED ON THE AGENCY'S WEBSITE WWW.BRIGHTSPARK.ORG.

FORM 990, PART XII, LINE 2C:

AUDIT OVERSIGHT PROCESS HAS NOT CHANGED. BRIGHTSPARK'S FINANCE

COMMITTEE MEETS WITH THE AUDITORS TO REVIEW THE AUDIT REPORT AND

FINANCIAL STATEMENTS, THE COMMITTEE MAKES A RECOMMENDATION TO THE FULL

BOARD, THE AUDITORS PRESENT THE AUDIT REPORT AND FINANCIAL STATEMENTS

TO THE BOARD AND THE BOARD APPROVES THE AUDIT.

2022 DEPRECIATION AND AMORTIZATION REPORT

| FORM 9 | ORM 990 PAGE 10 990 | | | | | | | | | | | | | | |
|--------------|--|------------------|--------|------|---------|-------------|-----------------------------|------------------|------------------------|----------------------------|---------------------------|--|-------------------------------|---------------------------|---------------------------------------|
| Asset No. | Description | Date Acquired | Method | Life | C o n v | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Section 179 Expense | * Reduction In Basis | Basis For Depreciation | Beginning Accumulated Depreciation | Current Sec 179 Expense | Current Year Deduction | Ending Accumulated Depreciation |
| | FURNITURE & FIXTURES | | | | | | | | | | | | | | |
| 3 | FURNITURE AND EQUIPMENT * 990 PAGE 10 TOTAL | VARIOUS | SL | 7.00 | | 16 | 100,205. | | | | 100,205. | 67,212. | | 12,026. | 79,238. |
| | FURNITURE & FIXTURES | | | | | | 100,205. | | | | 100,205. | 67,212. | | 12,026. | 79,238. |
| | MACHINERY & EQUIPMENT | | | | | | | | | | | | | | |
| 1 | COMPUTERS * 990 PAGE 10 TOTAL | VARIOUS | SL | 7.00 | | 16 | 868,356. | | | | 868,356. | 427,838. | | 86,918. | 514,756. |
| | MACHINERY & EQUIPMENT * GRAND TOTAL 990 PAGE 10 | | | | | | 868,356. | | | | 868,356. | 427,838. | | 86,918. | 514,756. |
| | DEPR | | | | | | 968,561. | | | | 968,561. | 495,050. | | 98,944. | 593,994. |
| | | | | | | | | | | | | | | | |
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* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone