

CHAR500 Online For new annual filings, and amendments	Annual Filing for Charitable Organizations New York State Office of the Attorney General Charities Bureau - Registration Section 28 Liberty Street New York, NY 10005 charitiesnys.com	Open to Public Inspection
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Filing Type: New Filing Amendment Filing Year: 2023

General Information

Current Organization Name: <u>Family Service League, Inc.</u>	Updated Name: <u>N/A</u>
NY Registration Number: <u>00-01-92</u>	Registration Category: <u>DUAL</u>
Organization Type: <u>Corporation</u>	EIN: <u>111631827</u>
Current Fiscal Year End: <u>12/31</u>	Updated Fiscal Year End: <u>N/A</u>
Organization Email: <u>restorehope@fsl-li.org</u>	Organization's Phone: <u>631-427-3700</u>
Tax Exempt Status: <u>501(c)(3)</u>	Website: <u>www.fsl-li.org</u>

Organization Address

Mailing Address	Principal Address	NY State Address
790 Park Avenue Huntington NY 11743 UNITED STATES	790 Park Avenue Huntington NY 11743 UNITED STATES	NA

Primary Contact Information

First Name: Victoria Last Name: Gambardella Title: Controller
 Phone: 631-3962380 Email: vgambardella@fsl-li.org

Organization Type

Type of IRS document filed with IRS: IRS990 Organization Type: Public

Third Party Preparer Information

First Name: Ernest Last Name: Smith Title: Accountant
 Firm Name: Nawrocki Smith LLP Phone: 6317569500 Email: nsreports@nslppcpa.com

Third Party Address

Street: 100 Motor Parkway, Suite 580
 City: Hauppauge State: NY
 Zip: 11788 Country: United States

Registration Category

1. Does the organization conduct activity in New York State other than soliciting? This may include, but is **not limited to**, maintaining an office, having employees or staff, or running a program.
 Yes No
2. Does the organization have assets in New York State?
 Yes No
3. Is the organization incorporated or formed in New York State?
 Yes No
4. Has the organization received more than \$25,000 in total contributions from New York State residents, foundations, corporations or government agencies or other entities in the period covered by this filing?
 Yes No
5. Does the organization plan to receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, government agencies or other entities?
 Yes No
6. Does the organization use a professional fundraiser or fundraising counsel?
 Yes No

Based on your responses to the above questions, this organization's registration category remains as DUAL

Contribution Information

1. Did the organization solicit or receive contributions during the fiscal year in New York State?
 Yes No
3. Choose the total contributions in New York State this fiscal year: \$10,000,000-\$50,000,00

Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?
 Yes No N/A
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?
 Yes No N/A
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?
 Yes No

Based on your responses to annual exemption questions, this organization is required to file under DUAL during this fiscal year.

Financial Information

Type of IRS document filed with IRS IRS990 Organization's total revenue: 59,871,788
 Organization's total contributions: 33,651,034 Organization's total assets: N/A
 Organization's net assets: 18,721,946 Organization's total revenue and contributions: N/A
 Organization's total liabilities: N/A Organization's total assets/worth: N/A
 Organization's total income: N/A

For this filing year, does your organization plan to complete any of the following with the New York State Charities Bureau?

Closing Withdrawing Dissolving None

Is this your final filing with New York State? Yes No N/A

Filing Information

Did your organization use a professional fundraiser or fundraising counsel for fundraising activity in New York State?

Yes No

General Information	Description of Services	Description of Compensation
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Reg Number: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone: <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone: <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone: <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Did the organization receive government grants during this fiscal year?

Yes No

Government Grant Agency	Grant Amount
Suffolk County	\$22,751,238.00
New York State	\$2,412,540.00
United States Department of HUD	\$1,294,286.00
SAMSHA	\$1,018,432.00
To be continued in Appendix page 2	

Documents

Attached organization's required documents:

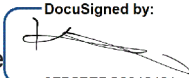
- IRS document
- Certified Public Accountant's Audit Report
- Certified Public Accountant's Review Report
- Complete Certificate of Amendment or other document amending the name
- Other documents

Signatures

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

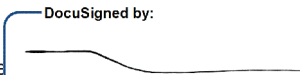
Role	First Name	Last Name	Email
Authorized officer	Karen	Boorshtein	kboorshtein@fsl-li.org
Chief Financial Officer	Shari	Feld	sfeld@fsl-li.org

Signature of
Authorized office

DocuSigned by:

9FB5EEDC2846421...

Date: 11/15/2024

Signature of
Chief Financial Office

DocuSigned by:

2E25245CC25B484...

Date: 11/15/2024

Filing Information

General Information	Description of Services	Description of Compensation
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	N/A	N/A
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	N/A	N/A
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	N/A	N/A
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	N/A	N/A

Government Grant Agency	Grant Amount
Town of Islip	\$467,243.00
Town of Huntington	\$323,777.00
town of brookhaven	\$227,035.00
Town of Southampton	\$102,201.00
Town of East Hampton	\$77,020.00
Town of Southold	\$43,000.00
Town of Babylon	\$3,149.00
N/A	N/A
N/A	N/A
N/A	N/A

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

FAMILY SERVICE LEAGUE, INC.

EIN or SSN

11-1631827

Name and title of officer or person subject to tax

SHARI FELD CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>59,871,788.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	_____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	_____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize NAWROCKI SMITH LLP to enter my PIN 00692 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

11853581487

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

CHRISTOPHER ANGOTTA

Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **8868**

(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

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

OMB No. 1545-0047

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

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

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

Part I – Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. FAMILY SERVICE LEAGUE, INC.	Taxpayer identification number (TIN) 11-1631827
	Number, street, and room or suite number. If a P.O. box, see instructions. 790 PARK AVENUE	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. HUNTINGTON, NY 11743	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of SHARI FELD 790 PARK AVENUE HUNTINGTON NY 11743
 Telephone No. (631) 427-3700 Fax No. (631) 427-4268

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

1 I request an automatic 6-month extension of time until 11/15, 2024, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

calendar year 2023 or
 tax year beginning _____, 20____, and ending _____, 20____.

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

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

Form **990**

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

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

2023

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the **2023** calendar year, or tax year beginning , **2023**, and ending , **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C FAMILY SERVICE LEAGUE, INC. 790 PARK AVENUE HUNTINGTON, NY 11743		D Employer identification number 11-1631827
	F Name and address of principal officer: KAREN BOORSHTEIN SAME AS C ABOVE		E Telephone number (631) 427-3700
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 59,946,279.	
J Website: WWW.FSL-LI.ORG		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
L Year of formation: 1926		H(c) Group exemption number	
M State of legal domicile: NY			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF FAMILY SERVICE LEAGUE, INC. IS TO HELP INDIVIDUALS, CHILDREN AND FAMILIES MOBILIZE THEIR STRENGTHS AND IMPROVE THE QUALITY OF THEIR LIVES AT HOME, IN THE WORKPLACE, AND IN THE COMMUNITY.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	34
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	34
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	897
	6 Total number of volunteers (estimate if necessary)	6	140
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	33,112,376.	33,651,034.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	24,562,578.	25,676,851.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	268,752.	339,603.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,038,004.	204,300.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	58,981,710.	59,871,788.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	38,254,304.	40,186,620.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)	727,667.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	19,851,210.	20,375,176.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	58,105,514.	60,561,796.	
19 Revenue less expenses. Subtract line 18 from line 12	876,196.	-690,008.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	58,398,618.	61,383,803.
	22 Net assets or fund balances. Subtract line 21 from line 20	39,149,478.	42,661,857.
		19,249,140.	18,721,946.

Part II Signature Block

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

Sign Here	Signature of officer SHARI FELD		Date		
	Type or print name and title CFO				
Paid Preparer Use Only	Print/Type preparer's name CHRISTOPHER ANGOTTA	Preparer's signature CHRISTOPHER ANGOTTA	Date	Check <input type="checkbox"/> if self-employed	PTIN P02394428
	Firm's name NAWROCKI SMITH LLP	Firm's EIN 74-3216978			
	Firm's address 100 MOTOR PARKWAY, SUITE 580 HAUPPAUGE, NY 11788	Phone no. 631-756-9500			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MISSION OF FAMILY SERVICE LEAGUE, INC. IS TO HELP INDIVIDUALS, CHILDREN AND FAMILIES MOBILIZE THEIR STRENGTHS AND IMPROVE THE QUALITY OF THEIR LIVES AT HOME, IN THE WORKPLACE, AND IN THE COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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

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

4a (Code:) (Expenses \$ 30,155,021. including grants of \$) (Revenue \$)

BEHAVIORAL HEALTH SERVICES PROVIDE COUNSELING FOR INDIVIDUALS, FAMILIES, AND COMMUNITIES AFFECTED BY MENTAL ILLNESS, ADDICTIONS, OR CRISIS SITUATIONS.

4b (Code:) (Expenses \$ 14,656,170. including grants of \$) (Revenue \$)

HOUSING & HOMELESS SERVICES HELP THOSE FACED WITH CHRONIC HOMELESSNESS TO REGAIN SELF-SUFFICIENCY AND RETURN TO THE COMMUNITY.

4c (Code:) (Expenses \$ 4,882,500. including grants of \$) (Revenue \$)

FAMILY SERVICES OFFER A WIDE RANGE OF SERVICES THAT IMPROVE THE QUALITY OF LIFE FOR FAMILIES AND INDIVIDUALS, AND HELP THEM THROUGH TIMES OF PERSONAL CRISIS.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ 3,594,252. including grants of \$) (Revenue \$)

4e Total program service expenses 53,287,943.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	897		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders.	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b			
c	Enter the amount of reserves on hand.	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NY
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
SHARI FELD 790 PARK AVENUE HUNTINGTON NY 11743 (631) 427-3700

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Officer	Key employee	Highest compensated employee	Former			
(1) BOORSHTEIN, KAREN CEO	35 0		X				394,525.	0.	55,476.
(2) STEIGMAN, JEFFREY CSO	35 0		X				318,898.	0.	24,760.
(3) FELD, SHARI CFO	35 0		X				263,393.	0.	22,182.
(4) KOREH, KINGA PSYCHIATRIST	35 0				X		233,188.	0.	33,489.
(5) FINK, ERIK ROSS PSYCHIATRIST	35 0			X			241,370.	0.	16,193.
(6) ROSENTHAL, KATHY SENIOR VP PROGRAMS	35 0		X				206,078.	0.	24,716.
(7) MOERLAND, ROBERT CHIEF INFO & SECURITY OFFICER	35 0		X				172,622.	0.	22,799.
(8) SLONE, REBECCA ANN NURSE PRACTITIONER	35 0				X		166,810.	0.	21,516.
(9) BOYD, MARGARET VP COMM SVCS ADVOCACY	35 0			X			164,338.	0.	22,629.
(10) CHAMBERLAIN, VALERIE AVP HOUSING AND HOMELESS SERVI	35 0			X			154,206.	0.	31,474.
(11) CHENKIN, JONATHAN CHIEF DEVELOPMENT OFFICER	35 0			X			155,750.	0.	25,788.
(12) VALDECANTOS, DAVID VALENCIA NURSING SUPERVISOR	35 0				X		153,750.	0.	21,532.
(13) DANIELS, LARRY VP OF OPERATIONS AND QA	35 0			X			147,499.	0.	27,469.
(14) HAIDUK, SARON DAYNA REVENUE MGMT DIR.	35 0				X		149,294.	0.	21,289.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) VADDIGIRI, VAISHNAVI PSYCHIATRIST	35 0				X		168,573.	0.	0.
(16) O'NEILL, MARIE-ELAINE CHIEF HUMAN RESOURCES OFFICER	35 0			X			154,364.	0.	8,614.
(17) CREIGHTON, ROBERT VC OF GOVERN.	5 0	X	X				0.	0.	0.
(18) GRANELLI GERDE, LAURA CHAIR	5 0	X	X				0.	0.	0.
(19) ENDEN, JAY B. VC OF DEVELOP.	5 0	X	X				0.	0.	0.
(20) MALAFI, CHRISTINE CHAIR ELECT	5 0	X	X				0.	0.	0.
(21) WALKER, DOMINIQUE VC OF PROGRAMS	5 0	X	X				0.	0.	0.
(22) ABRAMSON, STEPHEN DIRECTOR	5 0	X					0.	0.	0.
(23) ALBANESE, RUSSELL C. DIRECTOR	5 0	X					0.	0.	0.
(24) DILELLO, PRISCILLA DIRECTOR	5 0	X					0.	0.	0.
(25) DOOKRAM, WINSTON DIRECTOR	5 0	X					0.	0.	0.
1b Subtotal							3,244,658.	0.	379,926.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							3,244,658.	0.	379,926.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 16									

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
CRAIG B GREENFIELD, ESQ. 30 TAMARA COURT MELVILLE, NY 11747	ATTORNEY	150,000.
SAE & ASSOCIATES 280 MADISON AVENUE SUITE 1208 NEW YORK, NY 10016	CONSULTING	177,800.
GARDAWORLD SECURITY SRVCS. PO BOX 843886 KANSAS CIT, MO 64184	CONSULTING	2,037,859.
LINCOLN COMPUTER SERVICES 25 BLOOMINGDALE ROAD HICKSVILLE, NY 11801	IT SUPPORT / LICENSES	563,518.
JGM CONSTRUCTION DEVELOPMENT LLC 16 W. 36TH STREET SUITE 601 NEW YOR	CONSTRUCTION MANAGEMENT	255,745.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 5		

Form 990

Continuation Sheet for Form 990

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Name of the Organization FAMILY SERVICE LEAGUE, INC.	Employer Identification number 11-1631827
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Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FERRO, SAL DIRECTOR	5 0	X						0.	0.	0.
(2) FITTERMAN, NICK DIRECTOR	5 0	X						0.	0.	0.
(3) GAVIN, RICHARD VC OF FINANCE	5 0	X		X				0.	0.	0.
(4) GRAHAM, TIFFANY DIRECTOR	5 0	X						0.	0.	0.
(5) KANAS, ELAINE DIRECTOR	5 0	X						0.	0.	0.
(6) KAPLAN, ANDREW DIRECTOR	5 0	X						0.	0.	0.
(7) MASKIN, SCOTT DIRECTOR	5 0	X						0.	0.	0.
(8) NIEGOCKI, MATTHEW DIRECTOR	5 0	X						0.	0.	0.
(9) PAGE, BARBARA DIRECTOR	5 0	X						0.	0.	0.
(10) GOMEZ-VASQUEZ, NORMAN DIRECTOR	5 0	X						0.	0.	0.
(11) POSILLICO BURNS, KATHAR DIRECTOR	5 0	X						0.	0.	0.
(12) POSILLICO, WHITNEY DIRECTOR	5 0	X						0.	0.	0.
(13) ROWE, ROBERT DIRECTOR	5 0	X						0.	0.	0.
(14) SCHOLEM, RICHARD DIRECTOR	5 0	X						0.	0.	0.
(15) SHAFFERY, JOSEPH DIRECTOR	5 0	X						0.	0.	0.
(16) BROWN, GARY L. DIRECTOR	5 0	X						0.	0.	0.
(17) SOBOCINSKI, DAVID DIRECTOR	5 0	X						0.	0.	0.
(18) SONFIELD, JUDITH DIRECTOR	5 0	X						0.	0.	0.
(19) TABONE, CHUCK DIRECTOR	5 0	X						0.	0.	0.
(20) VERO, SLAVA DIRECTOR	5 0	X						0.	0.	0.
(21) WHITEHEAD, FRANCINE DIRECTOR	5 0	X						0.	0.	0.

Form 990 Cont 2023

Form 990

Continuation Sheet for Form 990

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Name of the Organization

Employer Identification number

FAMILY SERVICE LEAGUE, INC.

11-1631827

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ZWEIG, BETH DIRECTOR	5 0	X						0.	0.	0.
(2) GILLIAM, MAGGIE DIRECTOR	5 0	X						0.	0.	0.
(3) -----										
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
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(20) -----										
(21) -----										

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a 70,401.				
	b Membership dues	1b				
	c Fundraising events	1c 669,184.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 27,495,602.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 5,415,847.				
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f		33,651,034.			
	Program Service Revenue	2a <u>MEDICAID & MEDICARE</u>		Business Code		
		25,220,383.	25,220,383.			
b <u>PROGRAM SERVICE FEES</u>		456,468.	456,468.			
c -----						
d -----						
e -----						
f All other program service revenue						
g Total. Add lines 2a-2f			25,676,851.			
Miscellaneous Revenue	3 Investment income (including dividends, interest, and other similar amounts)		339,603.		339,603.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a (i) Real (ii) Personal				
		6a 128,929.				
		b Less: rental expenses		6b		
		c Rental income or (loss)		6c 128,929.		
	d Net rental income or (loss)			128,929.	128,929.	
	7a Gross amount from sales of assets other than inventory	7a (i) Securities (ii) Other				
		b Less: cost or other basis and sales expenses		7b		
		c Gain or (loss)		7c		
		d Net gain or (loss)				
	Other Revenue	8a Gross income from fundraising events (not including \$ <u>669,184.</u> of contributions reported on line 1c). See Part IV, line 18		8a 106,180.		
		b Less: direct expenses		8b 74,491.		
c Net income or (loss) from fundraising events			31,689.	31,689.		
9a Gross income from gaming activities. See Part IV, line 19		9a				
b Less: direct expenses		9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		10a				
b Less: cost of goods sold		10b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		11a <u>MISCELLANEOUS</u>		Business Code		
			43,682.		43,682.	
	b -----					
	c -----					
	d All other revenue					
e Total. Add lines 11a-11d			43,682.			
12 Total revenue. See instructions			59,871,788.	25,676,851.	0.	
					543,903.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,373,044.	1,957,414.	375,780.	39,850.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	30,408,463.	26,624,887.	3,420,809.	362,767.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	4,322,181.	3,812,643.	468,534.	41,004.
10 Payroll taxes	3,082,932.	2,743,533.	302,707.	36,692.
11 Fees for services (nonemployees):				
a Management				
b Legal	85,434.		85,434.	
c Accounting	92,525.		92,525.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	3,216,363.	2,866,699.	349,664.	
12 Advertising and promotion	100,887.	83,410.	15,427.	2,050.
13 Office expenses	641,665.	409,536.	218,614.	13,515.
14 Information technology				
15 Royalties				
16 Occupancy	4,355,432.	4,355,432.		
17 Travel	85,043.	73,397.	11,646.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	32,807.	22,682.	4,483.	5,642.
20 Interest	460,557.	433,387.	25,308.	1,862.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,503,895.	1,437,114.	61,879.	4,902.
23 Insurance	1,359,377.	1,133,276.	213,331.	12,770.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>PROGRAM SUPPLIES</u>	2,515,131.	1,709,461.	711,261.	94,409.
b <u>CLIENT SUPPORT</u>	1,989,638.	1,901,527.		88,111.
c <u>REPAIRS & MAINTENANCE</u>	1,124,705.	1,053,402.	67,652.	3,651.
d <u>TELEPHONE</u>	1,013,111.	969,584.	35,556.	7,971.
e All other expenses	1,798,606.	1,700,559.	85,576.	12,471.
25 Total functional expenses. Add lines 1 through 24e	60,561,796.	53,287,943.	6,546,186.	727,667.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash – non-interest-bearing	12,403,481.	1	14,271,519.	
	2 Savings and temporary cash investments	790,635.	2	328,585.	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	11,168,696.	4	11,350,958.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	322,766.	9	93,550.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 26,120,625.			
	b Less: accumulated depreciation	10b 11,988,406.	14,571,542.	10c	14,132,219.
	11 Investments – publicly traded securities	395,034.	11	459,918.	
	12 Investments – other securities. See Part IV, line 11	6,236,665.	12	6,698,449.	
	13 Investments – program-related. See Part IV, line 11		13		
	14 Intangible assets	12,382,994.	14	13,923,236.	
	15 Other assets. See Part IV, line 11	126,805.	15	125,369.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	58,398,618.	16	61,383,803.		
Liabilities	17 Accounts payable and accrued expenses	11,372,080.	17	13,026,449.	
	18 Grants payable		18		
	19 Deferred revenue	5,354,860.	19	6,168,125.	
	20 Tax-exempt bond liabilities	5,058,511.	20	4,878,578.	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties	326,468.	23	326,468.	
	24 Unsecured notes and loans payable to unrelated third parties	4,654,564.	24	4,339,001.	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	12,382,995.	25	13,923,236.	
	26 Total liabilities. Add lines 17 through 25	39,149,478.	26	42,661,857.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>				
	27 Net assets without donor restrictions	14,744,407.	27	14,513,314.	
	28 Net assets with donor restrictions	4,504,733.	28	4,208,632.	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
32 Total net assets or fund balances	19,249,140.	32	18,721,946.		
33 Total liabilities and net assets/fund balances	58,398,618.	33	61,383,803.		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	59,871,788.
2	Total expenses (must equal Part IX, column (A), line 25)	2	60,561,796.
3	Revenue less expenses. Subtract line 2 from line 1	3	-690,008.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	19,249,140.
5	Net unrealized gains (losses) on investments	5	162,814.
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	18,721,946.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization FAMILY SERVICE LEAGUE, INC.	Employer identification number 11-1631827
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 33-1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	30454159.	28688508.	33822463.	33112376.	32981850.	159059356.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	30454159.	28688508.	33822463.	33112376.	32981850.	159059356.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						159059356.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.	30454159.	28688508.	33822463.	33112376.	32981850.	159059356.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	351,625.	205,832.	200,726.	268,752.	360,225.	1,387,160.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	351,625.	205,832.	200,726.	268,752.	360,225.	1,387,160.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	30805784.	28894340.	34023189.	33381128.	33342075.	160446516.
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)).	15	99.14 %
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	98.94 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	0.86 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	1.06 %
19a 33-1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33-1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.	<input type="checkbox"/>	

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

BAA

Schedule A (Form 990) 2023

Part VI

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Employer identification number

FAMILY SERVICE LEAGUE, INC.

11-1631827

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 regarding conservation easements.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1a-2 regarding art and historical treasures.

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

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

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

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,387,539.	1,387,539.	1,387,539.	1,387,539.	1,367,733.
b Contributions					
c Net investment earnings, gains, and losses					19,806.
d Grants or scholarships					
e Other expenditures for facilities and programs				0.	
f Administrative expenses					
g End of year balance	1,387,539.	1,387,539.	1,387,539.	1,387,539.	1,387,539.

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

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

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

	Yes	No
(i) Unrelated organizations?		X
(ii) Related organizations?		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,144,455.		2,144,455.
b Buildings		8,791,531.	2,642,313.	6,149,218.
c Leasehold improvements		11,100,180.	5,991,475.	5,108,705.
d Equipment		2,510,885.	2,178,081.	332,804.
e Other		1,573,574.	1,176,537.	397,037.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 14,132,219.

Part VII Investments – Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other <u>CORPORATE FIXED INCOME</u>	5,543,701.	END OF YEAR MARKET VALUE
(A) <u>CERTIFICATES OF DEPOSIT</u>	1,154,748.	END OF YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B))	6,698,449.	

Part VIII Investments – Program Related

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B))		

Part IX Other Assets

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B))	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <u>LEASE LIABILITY</u>	13,923,236.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))	13,923,236.

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. **SEE PART XIII.**

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

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

1	Total revenue, gains, and other support per audited financial statements		1	60,109,093.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a 162,814.		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d 74,491.		
	e Add lines 2a through 2d		2e	237,305.
3	Subtract line 2e from line 1		3	59,871,788.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	59,871,788.

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

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

1	Total expenses and losses per audited financial statements		1	60,636,287.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d 74,491.		
	e Add lines 2a through 2d		2e	74,491.
3	Subtract line 2e from line 1		3	60,561,796.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	60,561,796.

Part XIII Supplemental Information

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

PART X - FASB ASC 740 FOOTNOTE

FSL RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED. MANAGEMENT HAS DETERMINED THAT FSL HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION. FSL IS NO LONGER SUBJECT TO EXAMINATION BY THE APPLICABLE TAXING JURISDICTIONS FOR TAX YEARS PRIOR TO 2020.

Part XIII Supplemental Information *(continued)*

**SCHEDULE D, PART XI, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

DIRECT FUNDRAISING EXPENSES.....	\$	74,491.
TOTAL	\$	<u>74,491.</u>

**SCHEDULE D, PART XII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

DIRECT FUNDRAISING EXPENSES.....	\$	74,491.
TOTAL	\$	<u>74,491.</u>

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

FAMILY SERVICE LEAGUE, INC.

Employer identification number

11-1631827

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events		
		ANNUAL APPEAL (event type)	SUMMER GALA (event type)	2 (total number)	(add column (a) through column (c))		
Revenue	1	Gross receipts	301,275.	202,938.	271,151.	775,364.	
	2	Less: Contributions	301,275.	171,084.	196,825.	669,184.	
	3	Gross income (line 1 minus line 2)		31,854.	74,326.	106,180.	
Direct Expenses	4	Cash prizes					
	5	Noncash prizes					
	6	Rent/facility costs					
	7	Food and beverages					
	8	Entertainment					
	9	Other direct expenses	5,825.	22,296.	46,370.	74,491.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)					74,491.
	11	Net income summary. Subtract line 10 from line 3, column (d)					31,689.

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

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

Name -----

Address -----

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ _____

Description of services provided -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year... \$ _____

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

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2023

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

FAMILY SERVICE LEAGUE, INC.

11-1631827

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** Yes No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** Yes No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** Yes No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** Yes No
- b** Any related organization? **5b** Yes No
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** Yes No
- b** Any related organization? **6b** Yes No
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2023

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

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

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

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation					(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation						
1	BOORSHEIN, KAREN CEO	358,750. 0.	30,000. 0.	5,775. 0.	41,352. 0.	14,124. 0.	450,001. 0.	0.		
2	FELD, SHARI CFO	252,493. 0.	10,000. 0.	900. 0.	21,046. 0.	1,136. 0.	285,575. 0.	0.		
3	STEIGMAN, JEFFREY CSO	294,116. 0.	17,000. 0.	7,782. 0.	23,865. 0.	895. 0.	343,658. 0.	0.		
4	FINK, ERIK ROSS PSYCHIATRIST	240,470. 0.	0. 0.	900. 0.	15,086. 0.	1,107. 0.	257,563. 0.	0.		
5	ROSENTHAL, KATHY SENIOR VP PROGRAMS	203,078. 0.	3,000. 0.	0. 0.	10,304. 0.	14,412. 0.	230,794. 0.	0.		
6	MOERLAND, ROBERT CHIEF INFO & SECURITY OFFICER	170,622. 0.	2,000. 0.	0. 0.	8,632. 0.	14,167. 0.	195,421. 0.	0.		
7	BOYD, MARGARET VP COMM SVCS ADVOCACY	160,338. 0.	4,000. 0.	0. 0.	8,217. 0.	14,412. 0.	186,967. 0.	0.		
8	CHAMBERLAIN, VALERIE AVP HOUSING AND HOMELESS SERVICES	151,206. 0.	3,000. 0.	0. 0.	7,710. 0.	23,764. 0.	185,680. 0.	0.		
9	CHENKIN, JONATHAN CHIEF DEVELOPMENT OFFICER	153,750. 0.	2,000. 0.	0. 0.	7,788. 0.	18,000. 0.	181,538. 0.	0.		
10	DANIELS, LARRY VP OF OPERATIONS AND QA	143,564. 0.	3,000. 0.	935. 0.	7,375. 0.	20,094. 0.	174,968. 0.	0.		
11	O'NEILL, MARIE-ELAINE CHIEF HUMAN RESOURCES OFFICER	145,964. 0.	7,500. 0.	900. 0.	7,719. 0.	895. 0.	162,978. 0.	0.		
12	KOREH, KINGA PSYCHIATRIST	233,188. 0.	0. 0.	0. 0.	10,202. 0.	23,287. 0.	266,677. 0.	0.		
13	VADDIGIRI, VAISHNAVI PSYCHIATRIST	168,573. 0.	0. 0.	0. 0.	0. 0.	0. 0.	168,573. 0.	0.		
14	VALDECANTOS, DAVID VALENCIA NURSING SUPERVISOR	153,750. 0.	0. 0.	0. 0.	7,747. 0.	13,785. 0.	175,282. 0.	0.		
15	HAIDUK, SARON DAYNA REVENUE MGMT DIR.	149,294. 0.	0. 0.	0. 0.	7,465. 0.	13,824. 0.	170,583. 0.	0.		
16	SLONE, REBECCA ANN NURSE PRACTITIONER	147,375. 0.	0. 0.	19,435. 0.	7,406. 0.	14,110. 0.	188,326. 0.	0.		

Part III Supplemental Information

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

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

FAMILY SERVICE LEAGUE, INC.

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A SUFFOLK COUNTY EDC	27-3722095		12/18/2017	3,815,000.	CAPITAL ACQUISITION		X		X		
B SUFFOLK COUNTY EDC	27-3722095		12/18/2017	1,595,000.	CAPITAL ACQUISITION		X		X		
C SUFFOLK COUNTY EDC	27-3722095		12/18/2017	677,000.	CAPITAL ACQUISITION		X		X		

Employer identification number

11-1631827

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI. Attach to Form 990.

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

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired.....								
2 Amount of bonds legally defeased.....								
3 Total proceeds of issue.....		3,815,000.		1,595,000.		677,000.		
4 Gross proceeds in reserve funds.....								
5 Capitalized interest from proceeds.....								
6 Proceeds in refunding escrows.....								
7 Issuance costs from proceeds.....		76,300.		31,900.		13,540.		
8 Credit enhancement from proceeds.....								
9 Working capital expenditures from proceeds.....								
10 Capital expenditures from proceeds.....		2,906,256.		1,500,594.				
11 Other spent proceeds.....								
12 Other unspent proceeds.....								
13 Year of substantial completion.....								

	Yes		No		Yes		No	
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?.....		X		X		X		
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?.....		X		X		X		
16 Has the final allocation of proceeds been made?.....		X		X		X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?.....	X		X		X		X	

Part III Private Business Use

Table with 13 rows and 13 columns (A, B, C, D) for questions 1-9 regarding private business use of bond-financed property.

Part IV Arbitrage

Table with 3 rows and 13 columns (A, B, C, D) for questions 1-3 regarding arbitrage rebates.

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

2023**Open to Public
Inspection**

FAMILY SERVICE LEAGUE, INC.

Employer identification number

11-1631827

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

YOUTH, SENIORS & INTERGENERATIONAL SERVICES PROVIDE EDUCATIONAL, COUNSELING, AND RECREATIONAL OPPORTUNITIES FOR AT-RISK YOUTH AND ADDRESS THE SPECIAL NEEDS OF SENIOR CITIZENS AND THEIR CAREGIVERS.

VOCATIONAL SERVICES PROVIDE TRAINING AND JOB PLACEMENT ASSISTANCE TO PEOPLE WHO ARE CHRONICALLY UNEMPLOYED AND THOSE WHOSE LIVES HAVE BEEN DISRUPTED BY MENTAL ILLNESS.

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

FROM TIME-TO-TIME, THE ORGANIZATION MAY ENGAGE THE SERVICES OF A BOARD MEMBER IN THE ORDINARY COURSE OF BUSINESS. SUCH TRANSACTIONS ARE TYPICALLY PERFORMED ON A "PRO-BONO" OR "ARMS-LENGTH" BASIS, AND ARE DISCUSSED AND APPROVED BY THE BOARD. BOARD MEMBERS MAY ENGAGE IN BUSINESS TRANSACTIONS AMONGST THEMSELVES, BUT SUCH ACTIVITY DOES NOT INVOLVE THE ORGANIZATION. THERE ARE NO FAMILY RELATIONSHIPS AMONG BOARD MEMBERS.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE FORM 990 IS CIRCULATED TO ALL CURRENT BOARD MEMBERS FOR THEIR REVIEW PRIOR TO IT BEING FILED WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE ORGANIZATION HAS A WRITTEN CONFLICT OF INTEREST POLICY. THE POLICY IS CIRCULATED TO ALL NEW EMPLOYEES AND BOARD MEMBERS AND IS CIRCULATED ANNUALLY TO EXISTING EMPLOYEES AND BOARD MEMBERS. THE COMPLETION OF A CONFLICT OF INTEREST POLICY REPORTING FORM IS REQUIRED AT LEAST ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE BOARD OF DIRECTORS PERFORMS AN ANNUAL PERFORMANCE REVIEW OF THE CEO AND CONDUCTS DETAILED SALARY SURVEYS WHICH COMPARE THE COMPENSATION TO THE COMPENSATION OF OTHER

Name of the organization

FAMILY SERVICE LEAGUE, INC.

Employer identification number

11-1631827

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT (CON

CEO'S WHO LEAD AGENCIES WITH SIMILAR BUDGETS TO DETERMINE COMPENSATION INCREASES.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

THE PRESIDENT/CEO WORKS WITH AND SEEKS THE APPROVAL OF THE FINANCE COMMITTEE AND THE HR COMMITTEE IN STAFF REMUNERATION MATTERS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

GOVERNING DOCUMENTS, CONFLICT OF INTEREST STATEMENTS AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

FORM 990, PART XII, LINE 2 - CHANGE OF OVERSIGHT OR SELECTION PROCESS

THIS PROCESS HAS NOT CHANGED FROM PRIOR YEAR.



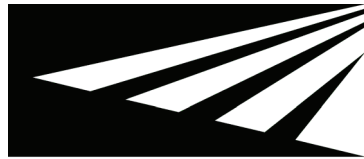
FAMILY SERVICE LEAGUE, INC.

**FINANCIAL STATEMENTS
TOGETHER WITH AUDITOR'S REPORT**

**AS OF AND FOR THE YEARS ENDED
DECEMBER 31, 2023 AND 2022**

**FAMILY SERVICE LEAGUE, INC.
INDEX TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED
DECEMBER 31, 2023 AND 2022**

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NawrockiSmith

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Family Service League, Inc.:

Opinion

We have audited the accompanying financial statements of Family Service League, Inc. (the "Organization", a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Service League, Inc. as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

NawrockiSmith

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Hauppauge, New York
May 8, 2024

Nawrocki Smith LLP

FAMILY SERVICE LEAGUE, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023 AND 2022

ASSETS	2023	2022
CURRENT ASSETS:		
Cash and cash equivalents	\$ 14,271,519	\$ 12,403,481
Investments	6,003,619	5,557,366
Accounts receivable, net	11,350,958	11,168,696
Prepaid expenses	93,550	322,766
Current portion of right-of-use assets, net - operating	5,868,414	4,144,037
Total current assets	<u>37,588,060</u>	<u>33,596,346</u>
NONCURRENT ASSETS:		
Restricted cash and cash equivalents	328,585	790,635
Restricted investments	1,154,748	1,074,333
Land, buildings and equipment, net	14,132,219	14,571,542
Right-of-use assets, net - operating	8,054,822	8,238,958
Other assets	125,369	126,804
Total noncurrent assets	<u>23,795,743</u>	<u>24,802,272</u>
Total assets	<u>\$ 61,383,803</u>	<u>\$ 58,398,618</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Current portion of bonds payable	\$ 199,000	\$ 194,000
Current portion of loan payable	322,667	322,667
Current portion of lease liabilities - operating	5,868,414	4,144,037
Accounts payable and accrued expenses	13,026,449	11,372,080
Deferred income	6,168,125	5,354,860
Total current liabilities	<u>25,584,655</u>	<u>21,387,644</u>
NONCURRENT LIABILITIES:		
Lease liabilities, net of current portion - operating	8,054,822	8,238,958
Bonds payable, net of current portion	4,679,578	4,864,511
Loan payable, net of current portion	4,016,334	4,331,897
Mortgage note payable	326,468	326,468
Total noncurrent liabilities	<u>17,077,202</u>	<u>17,761,834</u>
Total liabilities	<u>42,661,857</u>	<u>39,149,478</u>
NET ASSETS:		
Without donor restrictions -		
Designated for land, buildings and equipment	4,683,964	5,009,425
Board designated for capital expenditures	1,000,000	1,000,000
Board designated for operational allowance	250,000	250,000
Board designated for ensuing year's budget	236,085	742,761
Undesignated	8,343,265	7,742,221
Total net assets without donor restrictions	14,513,314	14,744,407
With donor restrictions -		
Purpose restricted	2,821,093	3,117,194
Restricted in perpetuity	1,387,539	1,387,539
Total net assets with donor restrictions	<u>4,208,632</u>	<u>4,504,733</u>
Total net assets	<u>18,721,946</u>	<u>19,249,140</u>
Total liabilities and net assets	<u>\$ 61,383,803</u>	<u>\$ 58,398,618</u>

The accompanying notes to financial statements
are an integral part of these statements.

FAMILY SERVICE LEAGUE, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Operating revenues:		
Program fees	\$ 25,676,851	\$ 24,562,578
Government contracts	27,495,602	26,111,524
Indirect public support	3,067,789	3,695,188
Public support and fundraising	2,423,997	2,782,083
Other income	172,611	563,495
Net assets released from restrictions	1,065,927	1,043,342
Total operating revenues	59,902,777	58,758,210
Operating expenses:		
Program services	53,287,943	50,419,620
Administration	6,546,186	6,900,194
Fundraising	802,158	862,617
Total operating expenses	60,636,287	58,182,431
Increase (decrease) in net assets from operating activities	(733,510)	575,779
Nonoperating activities:		
Unrealized gain (loss) on investments	162,814	(935,397)
Unrealized loss on swap contract	(20,622)	(8,283)
Investment income, net	360,225	268,752
Increase (decrease) in net assets from nonoperating activities	502,417	(674,928)
Decrease in net assets without donor restrictions	(231,093)	(99,149)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS:		
Revenues	769,826	1,075,007
Net assets released from restrictions	(1,065,927)	(1,043,342)
Increase (decrease) in net assets with donor restrictions	(296,101)	31,665
CHANGE IN NET ASSETS	(527,194)	(67,484)
NET ASSETS, BEGINNING OF YEAR	19,249,140	19,316,624
NET ASSETS, END OF YEAR	\$ 18,721,946	\$ 19,249,140

The accompanying notes to financial statements
are an integral part of these statements.

FAMILY SERVICE LEAGUE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services					Supporting Services			
	Behavioral Health Services	Family Services	Youth, Seniors And Intergenerational Services	Housing And Homeless Services	Vocational Services	Total	Administration	Fundraising	Total
Payroll	\$ 18,896,564	\$ 3,349,865	\$ 1,490,488	\$ 4,283,596	\$ 561,798	\$ 28,582,301	\$ 3,796,589	\$ 402,617	\$ 32,781,507
Employee Benefits	2,693,021	363,806	191,738	472,928	91,150	3,812,643	468,534	41,004	4,322,181
Lease	1,002,151	55,704	12,058	3,212,588	4,145	4,286,646	23,313	87	4,310,046
Professional Fees	930,895	5,949	33,878	1,995,728	549	2,866,699	527,623	36,682	3,394,322
Payroll Taxes	1,724,270	311,223	215,574	440,175	52,291	2,743,533	302,707	94,409	3,062,932
Program Supplies	814,378	155,077	139,728	607,009	(6,731)	1,709,461	711,261	88,111	2,515,131
Client Support	307,515	64,328	3,538	1,526,146	-	1,901,527	-	4,902	1,989,638
Depreciation and Amortization	727,822	88,474	120,717	460,093	40,008	1,437,114	61,879	12,770	1,503,895
Insurance	800,640	120,001	44,072	152,322	16,241	1,133,276	213,331	12,770	1,359,377
Repairs and Maintenance	300,246	60,151	76,101	557,466	59,438	1,053,402	67,652	3,651	1,124,705
Telephone	740,236	74,785	32,337	1,111,177	11,049	989,584	35,556	7,971	1,013,111
Office	183,860	45,710	33,463	134,829	11,674	409,536	218,614	13,515	641,665
Utilities	206,280	26,429	50,147	266,885	37,534	587,275	15,279	1,290	603,844
Interest	232,944	2,407	144,757	35,669	17,610	433,387	25,308	1,862	460,557
Janitorial	211,250	35,862	74,384	40,215	44,336	380,900	24,088	3,673	418,661
Auto and Van	256,238	45,485	25,068	40,215	-	341,938	7,617	-	349,555
Food	2,426	-	-	267,815	-	270,241	-	-	270,241
Rent	125,693	3,245	-	-	-	128,938	-	-	128,938
Advertising	37,817	15,107	17,599	12,314	573	83,410	15,427	2,050	100,887
Travel	9,234	42,523	17,264	4,174	202	73,387	11,646	-	85,043
Events	-	-	-	-	-	-	-	74,491	74,491
Patient Transportation	41,406	-	3,501	-	-	44,907	-	-	44,907
Conferences and Trainings	6,253	16,239	50	140	-	22,682	4,483	5,642	32,807
Postage	3,882	140	525	501	82	5,130	8,867	5,009	19,006
Dues	-	-	-	16	-	16	6,412	415	6,843
Printing	-	-	-	-	-	-	-	1,997	1,997
	\$ 30,155,021	\$ 4,882,500	\$ 2,662,303	\$ 14,656,170	\$ 941,949	\$ 53,287,943	\$ 6,546,166	\$ 802,158	\$ 60,636,287

The accompanying notes to financial statements are an integral part of this statement.

FAMILY SERVICE LEAGUE, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (527,194)	\$ (67,484)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,503,895	2,061,822
Unrealized (gain) loss on investments	(162,814)	935,397
Increase in accounts receivable	(182,262)	(2,427,698)
(Increase) decrease in prepaid expenses	229,216	(223,269)
Decrease in other assets	1,435	5,684
Increase in accounts payable and accrued expenses	1,654,369	2,136,035
Increase in deferred income	813,265	1,036,840
	<u>3,329,910</u>	<u>3,457,327</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of land, buildings and equipment	(1,043,401)	(1,573,844)
Purchase of investments	(1,113,356)	(3,828,514)
Sale of investments	749,502	3,356,732
	<u>(1,407,255)</u>	<u>(2,045,626)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of loan payable	-	4,840,000
Payments on recalled bonds payable	-	(4,840,000)
Loan issuance costs	-	(106,545)
Payments on bonds payable	(194,000)	(267,000)
Payments on loan payable	(322,667)	(80,666)
	<u>(516,667)</u>	<u>(454,211)</u>
NET INCREASE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	1,405,988	957,490
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, BEGINNING OF YEAR	13,194,116	12,236,626
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, END OF YEAR	<u>\$ 14,600,104</u>	<u>\$ 13,194,116</u>
CASH PAID DURING THE YEAR FOR:		
Interest	<u>\$ 460,557</u>	<u>\$ 396,683</u>
SUPPLEMENTAL CASH FLOW INFORMATION:		
Disposal of fully depreciated fixed assets	<u>\$ -</u>	<u>\$ 51,829</u>
Initial recognition of right-of-use-assets obtained via operating lease liabilities	<u>\$ 5,834,534</u>	<u>\$ 158,731</u>
COMPONENTS OF CASH, CASH EQUIVALENTS, AND RESTRICTED CASH THE STATEMENTS OF FINANCIAL POSITION:		
Cash and cash equivalents	\$ 14,271,519	\$ 12,403,481
Restricted cash	328,585	790,635
	<u>\$ 14,600,104</u>	<u>\$ 13,194,116</u>

The accompanying notes to financial statements
are an integral part of these statements.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS

(1) Organization and operation:

Family Service League, Inc. (the "Organization") is a non-profit corporation, exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. The Organization serves troubled and needy individuals and families.

(2) Summary of significant accounting policies:

The accompanying financial statements include the assets, liabilities, revenues and expenses of the Organization which are reflected on the accrual basis of accounting. The following is a summary of significant accounting policies followed by the Organization.

Financial statement presentation -

The accompanying financial statements include the accounts of the Organization's programs, administration and fundraising. The Organization presents its financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") which require that the Organization's financial statements distinguish net assets and changes in net assets between those with and without donor restrictions. The Organization's net assets consist of the following:

Without donor restrictions - net assets of the Organization which have not been restricted by an outside donor or by law and are therefore available for use in carrying out the operations of the Organization.

With donor restrictions - net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

As required by GAAP, the Organization has also presented Statements of Cash Flows for the years ended December 31, 2023 and 2022.

Cash and cash equivalents -

All highly liquid investments purchased with an original maturity of three months or less are considered to be cash equivalents, principally money market funds.

Restricted cash and investments -

Restricted cash as of December 31, 2023 and 2022, relates to bond proceeds of \$95,794 and \$477,428, respectively, and donor restricted funds of \$232,791 and \$313,207, respectively. Restricted investments as of December 31, 2023 and 2022, relates to donor restricted funds of \$1,154,748 and \$1,074,333, respectively.

Accounts receivable -

The Organization provides an allowance for doubtful accounts, which is based upon a review of outstanding receivables and historical collection information. As of December 31, 2023 and 2022, the allowance for doubtful accounts was \$2,792,088 and \$3,240,093, respectively.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Investments -

Investments are stated at fair value for the periods presented. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) on fair value measurements also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

Land, buildings and equipment -

Land, buildings and equipment are capitalized at cost or, if donated, at fair market value as of the date of receipt. The cost of land, buildings and equipment purchased in excess of \$1,000 is capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets (generally periods of five to thirty years).

Impairment of long-lived assets and long-lived assets to be disposed of -

The Organization follows the provisions of the FASB ASC on accounting for the impairment or disposal of long-lived assets which require that long-lived assets and certain identifiable intangibles be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. These principles did not have a material impact on the Organization’s financial position, results of activities or liquidity during the years ended December 31, 2023 and 2022.

Conditional asset retirement obligations -

The FASB ASC on accounting for conditional asset retirement and environmental obligations requires the Organization to recognize a liability for the fair value of its legal obligation to perform an asset retirement activity, even though uncertainty exists about the timing and/or method of settlement, if and when the fair value of the liability can be reasonably estimated. As of December 31, 2023 and 2022, the Organization has met the provisions of and is in compliance with these requirements and no obligation currently exists.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Right of use assets and lease liabilities -

The Organization complies with the provisions of FASB Accounting Standards Update (“ASU”) No. 2016-02, *Leases* (“Topic 842”). All leases entered into during the year were required to be recognized and measured. In applying Topic 842, the Organization made an accounting policy election not to recognize the right-of-use assets and lease liabilities relating to short term leases.

The Organization determines if an arrangement is or contains a lease at inception. The Organization’s operating lease arrangements are comprised of building leases and equipment leases. Right-of-use (“ROU”) assets represent the Organization’s right to use the underlying assets for the lease terms and lease liabilities represent the Organization’s obligation to make lease payments arising from the leases. ROU assets and lease liabilities are recognized at the commencement date based on the present value of the lease payments over the lease terms. As the Organization’s leases do not provide an implicit rate and the implicit rate is not readily determinable, the Organization estimates its incremental borrowing rate based on the information available at the commencement date in determining the present value of the lease payments. ROU assets also exclude lease incentives.

The Organization reconciles the operating lease expenses with the operating lease payments by presenting the amortization of the right-of-use assets and the change in the lease liabilities in a single line item within the adjustments to reconcile change in net assets to net cash provided by operating activities in the accompanying Statements of Cash Flows.

Revenue recognition -

The Organization complies with and accounts for its revenues in accordance with FASB ASC 958, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* and ASC 606, *Revenue from Contracts with Customers*.

The following are the significant revenue recognition accounting policies of the Organization:

Program fees - Program fees are reported at an amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing health services. These amounts are due from third party payors, as applicable, and include variable consideration and price concessions due to coverage. Revenue is recognized as performance obligations are satisfied based on actual charges incurred in relation to total expected collections.

Government contracts - Revenue under government contracts are recognized when earned. Revenue is earned when performance obligations, as defined in each contract, are fulfilled. Funds received but not yet earned are shown as deferred income. Expenditures under contracts are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these contracts, the Organization will record such disallowance at the time the final assessment is made.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Grants and contributions - Grants and contributions are recognized as income when received and are considered to be available for unrestricted use unless specifically restricted by the donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities and Changes in Net Assets as net assets released from restrictions. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the revenue is recognized. Conditional contributions are accounted for as a liability or are not recognized as revenue initially, until the barriers to entitlement are overcome, at which point a transaction is recognized as unconditional and classified as either net assets with donor restrictions, or net assets without donor restrictions.

Fundraising revenue - The portion of fundraising revenue that relates to the commensurate value the attendee receives in return is recognized when the related events are held, and performance obligations are met.

Donated services -

A number of volunteers have donated significant amounts of their time in the Organization's program services, administration and fundraising campaigns. However, since these services do not meet the criteria for recognition under GAAP, they are not reflected in the accompanying financial statements.

Functional expenses -

Expenses are recognized as incurred. The Statements of Functional Expenses report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Direct program expenses are reported in their respective functional categories. The significant expenses that are allocated include: payroll, employee benefits and payroll taxes which are allocated on the basis of estimates of time and effort. Depreciation and rent are allocated on the basis of square footage and use, and all other expenses are allocated on a systematic and rational basis.

Liquidity considerations -

Quantitative

As of December 31, 2023, the Organization has \$31,626,096 of financial assets available to meet cash needs for program and supporting services expenditures within one year of the Statement of Financial Position date. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for expenditures within the ensuing fiscal year.

Qualitative

As a part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, the Organization has a committed line of credit in the amount of \$2 million, which it could draw upon.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Income taxes -

The Organization qualifies as a tax-exempt not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code and applicable New York State tax laws. Accordingly, no provision for federal or state income taxes is required.

Uncertainty in income taxes -

The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Management has determined that the Organization had no uncertain tax positions that would require financial statement recognition. The Organization is no longer subject to examination by the applicable taxing jurisdictions for tax years prior to 2020.

The use of estimates in the preparation of financial statements -

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts of assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the reported period. Actual results may differ from those estimates.

(3) Fair value measurement:

The FASB *Fair Value Measurement* standard clarifies the definition of fair value for financial reporting, establishes framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable. The Organization has adopted the standard for its financial assets and liabilities measured on a recurring and nonrecurring basis.

Fair Value Measurement defines fair value as the amount that would be received from the sale of an asset or paid for the transfer of a liability in an orderly transaction between market participants, i.e. an exit price. The three levels of fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reported entity has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The following table represents the Organization's fair value hierarchy for investments as of December 31, 2023:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Corporate fixed income	\$ 5,543,695	\$ 5,543,695	\$ -	\$ -
Certificates of deposit	1,154,748	1,154,748	-	-
Mutual funds	459,917	459,917	-	-
Common stock	7	7	-	-
Total investments	<u>\$ 7,158,367</u>	<u>\$ 7,158,367</u>	<u>\$ -</u>	<u>\$ -</u>

The following table represents the Organization's fair value hierarchy for investments as of December 31, 2022:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Corporate fixed income	\$ 5,162,324	\$ 5,162,324	\$ -	\$ -
Certificates of deposit	1,074,333	1,074,333	-	-
Mutual funds	395,035	395,035	-	-
Common stock	7	7	-	-
Total investments	<u>\$ 6,631,699</u>	<u>\$ 6,631,699</u>	<u>\$ -</u>	<u>\$ -</u>

As of December 31, 2023 and 2022, the Organization did not possess any level 2 or 3 type of investments.

(4) Land, buildings and equipment:

Land, buildings and equipment as of December 31, 2023 and 2022 are comprised of the following:

	<u>2023</u>	<u>2022</u>
Land	\$ 2,144,455	\$ 2,144,455
Buildings and building improvements	19,429,658	19,024,452
Construction-in-progress	462,054	-
Office furniture and equipment	1,654,097	1,477,956
Vehicles	2,430,361	2,430,361
	26,120,625	25,077,224
Less: accumulated depreciation	<u>(11,988,406)</u>	<u>(10,505,682)</u>
	<u>\$ 14,132,219</u>	<u>\$ 14,571,542</u>

Depreciation expense amounted to \$1,482,724 and \$1,338,012 in 2023 and 2022, respectively.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(5) Leases:

The Organization evaluated current contracts to determine which met the criteria of a lease. ROU assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has made an accounting policy election to use its incremental borrowing rate to discount future lease payments. The weighted average discount rate applied to calculate lease liabilities was 4.69%.

The Organization's operating leases consist primarily of facilities and equipment. As of December 31, 2023, the weighted-average remaining lease terms for the Organization's operating leases was approximately 3 years.

Cash paid for operating leases for the years ended December 31, 2023 and 2022 was \$4,310,046 and \$4,213,537, respectively.

Future maturities of lease liabilities are presented in the following table, for the fiscal years ending December 31:

<u>Year Ending December 31,</u>	
2024	\$ 5,877,789
2025	5,487,475
2026	2,652,762
2027	143,064
2028	<u>112,891</u>
Total	14,273,981
Discount to present value	<u>(350,745)</u>
	<u><u>\$ 13,923,236</u></u>

(6) Line of credit:

The Organization has a line of credit agreement with a bank through September 30, 2025, which provides for maximum borrowings of \$2,000,000. Borrowings under this line bear interest at LIBOR plus 1.8% and are secured by a security interest and lien in a certain securities account of the Organization. As of December 31, 2023 and 2022, there were no outstanding borrowings under this line.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(7) Mortgage note payable:

On December 17, 2008, the Organization acquired land and a building located in Huntington, New York under a contractual agreement with the New York State Homeless Housing and Assistance Corporation ("HHAC"). HHAC has committed total funding in the amount of \$489,640, of which \$420,000 was advanced as of December 31, 2009 to acquire the land and building. In connection therewith, the Organization incurred a 25 year mortgage note, secured by the land and building. The note will be completely forgiven at the end of the 25 year period, provided the Organization complies with the terms and conditions of the agreement.

(8) Bonds payable:

On June 28, 2012, the Suffolk County Economic Development Corporation issued Revenue Bonds in the aggregate principal amounts of \$6,285,000 of tax-exempt bonds, and \$487,000 of taxable bonds on behalf of the Family Service League, Inc. for the purposes described below:

(A) Tax-Exempt Revenue Refunding Bonds in the amount of \$4,995,000 ("Series 2012A Bonds"), to provide funding for the purpose of refinancing the Organization's Civic Facility Revenue Bonds, Series 2004, issued by the Suffolk County Industrial Development Agency in the original aggregate principal amount of \$4,895,000 ("Series 2004 Bonds"), the proceeds of which were used to finance or refinance various real property acquisitions and renovations.

(B) Tax-Exempt Revenue Bonds in the amount of \$1,290,000 ("Series 2012B Bonds"), for the purpose of financing a portion of the costs of building renovations and equipment of the Organization, and a portion of the issuance costs of the Series 2012A Bonds, the Series 2012B Bonds and the Series 2012C Bonds.

(C) Taxable Revenue Bonds in the amount of \$184,000 ("Series 2012C Bonds"), for the purpose of (1) refinancing a portion of the Series 2004 Bonds, the proceeds of which Series 2004 Bonds were used to finance the costs of a building; and (2) paying the redemption premiums in connection with such portion of the refunded bonds.

On September 29, 2022, the above mentioned bonds were called and converted into a loan payable. See Note 9 for further details.

On December 18, 2017, the Suffolk County Economic Development Corporation issued Revenue Bonds in the aggregate principal amounts of \$6,087,000 of tax-exempt bonds, and \$264,000 of taxable bonds on behalf of the Family Service League, Inc. for the purposes described below:

(A) Tax-Exempt Revenue Bonds in the amount of \$3,815,000 ("Series 2017A Bonds"), to provide funding for the purpose of financing various real property acquisitions and renovations. The Series 2017A Bonds bear interest at a rate of 3.32% and mature in 2042. The balance outstanding on the Series 2017A Bonds as of December 31, 2023 and 2022 was \$3,282,000 and \$3,403,000, respectively.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(B) Tax-Exempt Revenue Bonds in the amount of \$1,595,000 (“Series 2017B Bonds”), for the purpose of financing a portion of the costs of building renovations and equipment of the Organization, and a portion of the issuance costs of the Series 2017A Bonds. The Series 2017B Bonds bear interest at a rate of 3.32% and mature in 2042. The balance outstanding on the Series 2017B Bonds as of December 31, 2023 and 2022 was \$1,378,000 and \$1,427,000, respectively.

(C) Tax-Exempt Revenue Bonds in the amount of \$677,000 (“Series 2017C Bonds”), for the purpose financing a portion of the costs of building renovations and equipment of the Organization. The Series 2017C Bonds bear interest at the rate of 3.32% and mature in 2042. The balance outstanding on the Series 2017C Bonds as of December 31, 2023 and 2022 was \$555,000 and 579,000, respectively.

The Bonds are secured by a first priority mortgage lien on the Organization’s real property and require annual principal repayments through 2042 as follows:

<u>Year Ending December 31,</u>	
2024	\$ 199,000
2025	211,000
2026	217,000
2027	223,000
2028	228,000
2029-2033	1,249,000
2034-2038	1,505,000
2039 and thereafter	<u>1,383,000</u>
Subtotal	5,215,000
Less: bond issuance costs	<u>336,422</u>
Total	<u><u>\$ 4,878,578</u></u>

As of December 31, 2023 and 2022, bond issuance costs, net of amortization, totaling \$336,422 and \$350,489, respectively, are reflected as a direct deduction from bonds payable. Amortization expense of bond issuance costs as of December 31, 2023 and 2022 was \$14,067 and \$722,034, respectively.

The respective bond agreements have various covenants with which the Organization must comply. The Organization has complied with all of the debt covenants as of December 31, 2023 and 2022.

In connection with certain bond issues discussed previously, the Organization entered into two interest rate exchange agreements (the “Swap Contracts”) with a bank (“Swap Provider”) for the purpose of converting the Organization’s variable rate exposure relating to the Series 2012A and 2012B Bonds to a fixed rate. The Swap Contracts had initial notional amounts of \$4,995,000 and \$1,290,000, respectively. On September 29, 2022, the above mentioned agreement was converted with the loan payable. See Note 9 for further details.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(9) Loan payable:

On September 29, 2022, the 2012 revenue bonds were converted into a loan payable. The loan bears interest at the rate of 3.75% and matures in 2037. The balance outstanding on the loan payable as of December 31, 2023 was \$4,436,666.

Scheduled principal payments on the loan payable are as follows:

<u>Year Ending December 31,</u>		
2024	\$	322,667
2025		322,667
2026		322,667
2027		322,667
2028		322,667
2029-2033		1,613,333
2034-2038		<u>1,209,998</u>
Subtotal		4,436,666
Less: loan issuance costs		<u>97,665</u>
Total	\$	<u><u>4,339,001</u></u>

As of December 31, 2023 and 2022, loan issuance costs, net of amortization, totaling \$97,665 and \$104,769, respectively are reflected as a direct deduction from the loan payable. Amortization expense of loan issuance costs as of December 31, 2023 and 2022 was \$7,104 and \$1,776, respectively.

In connection with the loan payable, the Organization entered into an interest rate exchange agreement (the "Swap Contract") with a bank ("Swap Provider") for the purpose of converting the Organization's variable rate exposure relating to the loan payable to a fixed rate. The Swap Contract has an initial notional amount of \$4,840,000. Under the terms of the Swap Contract, the Organization will make fixed rate payments to the Swap Provider in an amount equal to 2.25%, per annum multiplied by the notional amount of the Swap Contract, and the Organization will receive floating rate payments from the Swap Provider equal to the Swap Contract. The floating rate for each calculation period shall be calculated at 65.5% of 1-month USD-LIBOR. As of December 31, 2023 and 2022, the fair value of the interest rate swap was (\$72,322) and (\$51,700), respectively, which is included as an reduction, in other assets in the accompanying Statements of Financial Position. The change in fair value of the interest rate swap is included in other income in the accompanying Statements of Activities and Changes in Net Assets.

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(10) Net assets with donor restrictions:

Purpose restricted net assets are available for or relate to the following purposes:

	2023	2022
Amazon Grant	\$ 688,577	\$ 1,103,567
Health and Wellness Campaign	647,204	537,632
Lockwood Donation - Preschool	248,299	207,194
Manorfield Donations	234,603	230,090
Huntington Interfaith Housing Initiative	144,663	185,428
Crisis Stabilization	140,775	157,025
CAIR Relief Fund	102,038	62,789
Camp	68,498	46,248
Community School - Brentwood	67,565	12,895
Capital Campaign	62,517	69,463
"Senior Net" contributions	54,663	41,311
Community Behavioral Health	52,373	52,373
DCM - American Red Cross	47,703	47,703
33 9th Ave	38,525	54,214
FEP Capital One Grant	36,065	352
Shelter Donations	32,997	35,098
Ellie Sammis Fund interest	31,228	31,228
C-Cat Program	27,333	52,879
Kornreich Programs	22,929	29,869
Kate Cassidy Foundation	18,200	18,200
Riverhead Family Center	11,716	-
Mattituck Fund	11,509	11,509
Direct Relief	10,904	10,904
Home Share	6,601	6,601
Nestle Grant	3,412	17,489
Health Homes - Ewing Capostosto Philanthropy Fund	2,976	2,912
Debt Counseling Grants	2,912	1,440
Project Toy	1,552	7,310
LI Community Foundation Cleaning	1,441	2,976
Back to School Campaign	710	3,515
EFSP Phase ARPAP	605	21,765
Child Care Stabilization Grant	-	49,433
EFSP Phase 39	-	5,782
	\$ 2,821,093	\$ 3,117,194

FAMILY SERVICE LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Restricted in perpetuity net assets are restricted to:

	2023	2022
Lockwood Family Foundation Fund	\$ 1,057,100	\$ 1,057,100
Campaign for the Future	226,891	226,891
Ellie Sammis Fund	79,548	79,548
Nichols donation	17,000	17,000
Preschool program endowment	7,000	7,000
	\$ 1,387,539	\$ 1,387,539

Restricted in perpetuity net assets relate to endowments to be maintained in perpetuity, the income from which is expendable to support general operations.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or applicable law requires the Organization to retain as a fund of perpetual duration. There were no such deficiencies as of December 31, 2023 and 2022.

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment, while seeking to protect the original value of the gift. In cases of endowment deficiencies, the Organization suspends all spending.

The Organization has interpreted the New York Prudent Management of Institutional Funds Act ("NYPMIFA") as allowing it to appropriate for expenditure or accumulate so much of an endowment fund as is determined prudent for the uses, benefits, purposes, and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift instrument. Unless stated otherwise in the gift instrument, the assets of a donor-restricted endowment fund shall be donor-restricted assets until appropriated by the Organization. The Organization classifies the original value of gifts donated to the endowment as net assets with donor restriction in perpetuity. The remaining portion of a donor restricted endowment fund is classified as net assets with donor restrictions until appropriated for expenditure in a manner consistent with the standard of prudence prescribed by NYPMIFA. Management has interpreted state law to permit prudent spending from underwater endowments.

Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

(11) Pension plan:

The Organization maintains a defined contribution plan for employees who have completed one year of service, as defined in the plan. The plan is non-contributory, and employees are fully vested after three years of employment. The Organization makes quarterly contributions to the plan based on five percent of a participant's salary as defined. Total pension expense was \$1,080,418 and \$1,011,774 for the years ended December 31, 2023 and 2022, respectively.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(12) Business concentrations:

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents. As of December 31, 2023 and 2022, cash and cash equivalents exceeding federally insured limits totaled \$13,871,297 and \$12,330,599, respectively.

The Organization does not have a material concentration of credit risk with respect to accounts receivable, due to the large number of government agencies and grantors comprising the Organization's contract and contributor base and their dispersion across different geographic areas.

(13) Commitments and contingencies:

Contract considerations -

The Organization receives a substantial portion of its funding from contracts and grants which are subject to audit by government agencies. Such audits may result in disallowances and a request for a return of funds. It is the opinion of management that the effect of disallowances, if any, would be immaterial to the Organization's financial position.

Litigation -

In the normal course of business, the Organization is a party to various claims and/or litigation. Management believes that the settlement of all such claims and/or litigation, considered in the aggregate, will not have a material adverse effect on the Organization's financial position and results of operations.

(14) Subsequent events:

The Organization has evaluated subsequent events through May 8, 2024, which is the date the financial statements were available to be issued. Based on this evaluation, the Organization has determined there are no matters which require disclosure in the financial statements.