SOUTHERN POLICE AND FIRE MEMORIAL FOUNDATION — 2021 990

Form 990 (2021) SCHEDULE O

Department of the Treasury
Internal Revenue Service

990 Return of Organization Exempt From Income Tax

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

2021

Open to Public Inspection

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

A For the 2021 calendar year, or tax year beginning	and ending		
B Check if applicable: Address change / Name change / Initial return / Final return/terminated / Amended return / Application pending	C Name of organization SOUTHERN POLICE AND FIRE MEMORIAL FOUNDATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) 1 SOUTHERN POLICE AND FIRE MEMORIAL DR Room/suite City or town, state or province, country, and ZIP or foreign postal code SOUTHERN PINES, NC 28387	D Employer identification number	
E Telephone number	F Name and address of principal officer:	G Gross receipts $	
H(a) Is this a group return for subordinates? Yes / No	H(b) Are all subordinates included? Yes / No	If "No," attach a list. (see instructions)	
I Tax-exempt status: 501(c)(3) / 501(c) ( ) (insert no.) / 4947(a)(1) or 527			
J Website: WWW.SPFMF.ORG			
K Form of organization: Corporation / Trust / Association / Other	L Year of formation:	M State of legal domicile:	

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE SCHOLARSHIPS TO CHILDREN OF DECEASED POLICE AND FIRE PERSONNEL

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

		Prior Year	Current Year
3	Number of voting members of the governing body (Part VI, line 1a)	3	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	3	3
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	0	0
6	Total number of volunteers (estimate if necessary)	0	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	0	
b	Net unrelated business taxable income from Form 990-T, line 39	0	
8	Contributions and grants (Part VIII, line 1h)	0	0
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0	0
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	
b	Total fundraising expenses (Part IX, column (D), line 25)	0	
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	0	0
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	0	0
19	Revenue less expenses. Subtract line 18 from line 12	0	0
	Beginning of Current Year		End of Year
20	Total assets (Part X, line 16)	0	0
21	Total liabilities (Part X, line 26)	0	0
22	Net assets or fund balances. Subtract line 21 from line 20	0	0

Part II Signature Block

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

Sign Here	Signature of officer	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	Firm's name		Firm's EIN		
	Firm's address		Phone no.		

May the IRS discuss this return with the preparer shown above? (see instructions) Yes / No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO PROVIDE SCHOLARSHIPS TO CHILDREN OF DECEASED POLICE AND FIRE PERSONNEL

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 $) (Revenue $)

4b (Code:) (Expenses $) (Revenue $)

4c (Code:) (Expenses $) (Revenue $)

4d Other program services (Describe in Schedule O.) (Expenses $) (Revenue $)

4e Total program service expenses

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		No
2	Is the organization required to complete Schedule B, Schedule of Contributors?		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addressed the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		No
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
13	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12, complete Schedule D, Part XI		No
14	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
15	Did the organization maintain an office, employees, or agents outside of the United States?		No
16	Did the organization receive contributions of, or grants or other assistance to or for, any foreign organization, any foreign government, or any foreign person? If "Yes," complete Schedule F, Parts II and IV		No
17	Did the organization report a total of more than $5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts III and IV		No
18	Did the organization report a total of more than $5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
19	Did the organization report a grant or other assistance, including of cash or securities, to an individual in the form of scholarship, fellowship, education loan, loan guarantee, medical assistance, or the like? If "Yes," complete Schedule I, Parts I and III		No
20	Did the organization report any amount on line 1f, 2c, 3a, 3b, 3c, 4b, 4c, 5a, 6, 7b, 8, 9a, 9b, 9c, 11a, 11b, or 11c of Part VIII? If "Yes," complete Schedule J		No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts II and III		No
22	Did the organization report more than $5,000 of aggregate grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts II and III		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		No
24a	Did the organization have a tax-exempt bond issue with an original issue amount of more than $100,000 that was outstanding at the end of the tax year? If "Yes," complete Schedule K. If "No," go to line 25a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		No
b	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		No
26	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		No
27	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, or highest compensated employee? b A family member of a current or former officer, director, trustee, key employee, or highest compensated employee? c A 35% controlled entity of one or more individuals and/or organizations described in lines 27a or 27b?		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, or highest compensated employee? b A family member of a current or former officer, director, trustee, key employee, or highest compensated employee? c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b?		No
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		No
35a	Did the organization have control over a foreign corporation? If "Yes," complete Schedule R, Part III		No
b	Did the organization have control over a foreign partnership? If "Yes," complete Schedule R, Part IV		
c	Did the organization have control over a taxable entity? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?				No
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				No
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?				No
b	If "Yes," did the organization file Form 8886-T?				
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?				No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?				
7	Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? b If "Yes," did the organization notify the donor of the value of the goods or services provided? c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? d If "Yes," indicate the number of Forms 8282 filed during the year e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?				No
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?				
9	Sponsoring organizations maintaining donor advised funds. a Did the sponsoring organization make any taxable distributions under section 4966? b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?				
10	Section 501(c)(7) organizations. a Enter: Initiation fees and capital contributions included on Part VIII, line 12 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities				
11	Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year				
13	Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand				
14a	Did the organization receive any payments for indoor tanning services during the tax year?				No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O				
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?				No
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.				No
17	Section 501(c)(21) organizations. Did the trust, or any disqualified 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.				No
18	Section 501(c)(22) organizations. Did the organization receive any disqualified benefits during the year? If "Yes," complete Form 6069.				No
19	Section 501(c)(9) voluntary employees' beneficiary organizations. a Did the organization receive any amount exceeding the limitations on qualified gross income under section 512(a)(7)? b Did the organization set aside amounts for future payments of supplemental unemployment benefits in excess of the limitations under section 419A(c)(1)?				
20a	Section 501(c)(9) voluntary employees' beneficiary organizations. Did the organization allocate any amounts to a qualified asset account for the tax year? If "Yes," complete Form 6069, Part III.				
b	Did the organization make any payments to a key employee's qualified asset account that is not reported on line 1, 2, or 3 of Form 6069, Part III?				
21	Section 501(c)(9) voluntary employees' beneficiary organizations. Did the organization have any assets in a qualified asset account at any time during the tax year? If "Yes," complete Form 6069, Part III.				
22	Section 501(c)(9) voluntary employees' beneficiary organizations. Did the organization determine its compliance using the safe harbor method described in Regulations section 1.512(a)-3? If "Yes," complete Form 6069, Part IV.				
23	Section 501(c)(3) organizations. Did the organization comply with the public support test requirements for the 5 preceding tax years?				
24a	Did the organization maintain an office, employees, or agents outside of the United States?				No
b	Did the organization have aggregate foreign investments valued at $100,000 or more?				
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
b	Section 501(c)(3) organizations. Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
26	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
27	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
28a	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
b	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
29	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
30	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
31	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
32	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
33	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
34	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
35a	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
b	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
36	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
37	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				
38	Did the organization engage in a section 512(b)(13) controlled entity transaction during the year? If "Yes," complete Schedule R, Part V, line 2				

Part VI Governance, Management, and Disclosure

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	3		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	3		
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?				No
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?				No
4	Did the organization make any significant changes to its governing documents without prior approval by the board? If "Yes," explain in Schedule O				No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? If "Yes," explain in Schedule O				No
6	Did the organization have members or stockholders?				No
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?				No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?				No
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				No

Section B. Policies

				Yes	No
10a	Did the organization have local chapters, branches, or affiliates?				No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, branches, or affiliates 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?				No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13				No
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?				
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done				
13	Did the organization have a written whistleblower policy?				No
14	Did the organization have a written document retention and destruction policy?				No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees				
16a	If the organization is a section 501(c)(3) or 4947(a)(1) nonprofit or a section 501(c)(29) qualified nonprofit health insurance issuer, did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?				No
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: NC

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 in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: 1 SOUTHERN POLICE AND FIRE MEMORIAL DR SOUTHERN PINES, NC 28387

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

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

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

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

List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week	(C) Position	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

1b Sub-total

c Total from continuation sheets to Part VII, Section A

d Total (add lines 1b and 1c)

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization

Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual

Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a b Membership dues 1b c Fundraising events 1c d Related organizations 1d e Government grants (contributions) 1e f All other contributions, gifts, grants, and similar amounts not included above 1f g Noncash contributions included in lines 1a–1f: $ 1g h Total. Add lines 1a–1f				
Program Service Revenue	2a b c d e f All other program service revenue g Total. Add lines 2a–2f				
Investment Income	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6a Gross rents 6a b Less: rental expenses 6b c Rental income or (loss) 6c d Net rental income or (loss)				
Other Revenue	7a Gross amount from sales of assets other than inventory 7a b Less: cost or other basis and sales expenses 7b c Gain or (loss) 7c d Net gain or (loss) 8a Gross income from fundraising events (not including $ of contributions reported on line 1c) b Less: direct expenses 8b c Net income or (loss) from fundraising events 9a Gross income from gaming activities 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 11a b c d All other revenue e Total. Add lines 11a–11d				
	12 Total revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				

Part IX Statement of Functional Expenses

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

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

		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11a	Fees for services (non-employees): Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24a	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.)				
b					
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e				
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		Beginning of Year	End of Year
Assets	1 Cash—non-interest-bearing		
	2 Savings and temporary cash investments		
	3 Pledges and grants receivable, net		
	4 Accounts receivable, net		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		
	7 Notes and loans receivable, net		
	8 Inventories for sale or use		
	9 Prepaid expenses and deferred charges		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a		
	b Less: accumulated depreciation 10b		
	11 Investments—publicly traded securities		
	12 Investments—other securities. See Part IV, line 11		
	13 Investments—program-related. See Part IV, line 11		
	14 Intangible assets		
	15 Other assets. See Part IV, line 11		
	16 Total assets. Add lines 1 through 15 (must equal line 34)	0	0
Liabilities	17 Accounts payable and accrued expenses		
	18 Grants payable		
	19 Deferred revenue		
	20 Tax-exempt bond liabilities		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		
	23 Secured mortgages and notes payable to unrelated third parties		
	24 Unsecured notes and loans payable to unrelated third parties		
	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		
	26 Total liabilities. Add lines 17 through 25	0	0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.		
	27 Net assets without donor restrictions		
	28 Net assets with donor restrictions		
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.		
	29 Capital stock or trust principal, or current funds		
	30 Paid-in or capital surplus, or land, building, or equipment fund		
	31 Retained earnings, endowment, accumulated income, or other funds		
	32 Total net assets or fund balances	0	0
	33 Total liabilities and net assets/fund balances	0	0

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

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: Cash / Accrual / Other		
	If the organization changed its method of accounting from a prior year or checked "Other," explain in

supported organizations, or (iv) 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.*** | 6 | | |

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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)* . | 7 | | |

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).* | 8 | | |

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.*** | 9a | | |

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.*** | 9b | | |

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.*** | 9c | | |

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.* | 10a | | |

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).* | 10b | | |

Schedule A (Form 990) 2021

Part V **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 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

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

Schedule A (Form 990) 2021

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):	1	
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 85% of line 1	2
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3
4	Enter greater of line 2 or line 3	4
5	Income tax imposed in prior year	5
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6

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

Schedule A (Form 990) 2021

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

Section D - Distributions

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	5
6	Other distributions (*describe in* ***Part VI***). See instructions	6
7	**Total annual distributions.** Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by Line 9 amount	10

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

Schedule A (Form 990) (2021)

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

Part I: Additional Information	DUE TO THE UNUSUAL CIRCUMSTANCES FROM THE PANDEMIC THE FOUNDATION REVENUE SOURCES WERE LIMITED. THE FOUNDATION USUALLY RECEIVES WIDER AND SIGNIFICANT SUPPORT FROM FUND RAISING ACTIVITIES AND SPECIAL AWARDS EVENTS FOR OFFICERS TO BE HONORED BY THE FOUNDATION FOR VALOR. THE REVENUES /SUPPORT DECLINED.

Schedule A (Form 990) 2021

Additional Data

Software ID: 21013475
Software Version: 2021v4.1