

PUBLIC INSPECTION COPY

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CHILDREN'S FRIEND AND SERVICE		D Employer identification number 05-0258819
	Doing business as		E Telephone number (401)276-4300
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	153 SUMMER STREET		G Gross receipts \$ 42,072,361.
	City or town, state or province, country, and ZIP or foreign postal code PROVIDENCE, RI 02903		
F Name and address of principal officer: DAVID CAPRIO SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	
J Website: WWW.CHILDRENFRIENDRI.ORG		L Year of formation: 1834 M State of legal domicile: RI	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROMOTE THE WELL-BEING & HEALTHY DEVELOPMENT OF RHODE ISLAND'S MOST VULNERABLE YOUNG CHILDREN.		
	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	22
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	22
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	504
	6 Total number of volunteers (estimate if necessary)	6	145
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	27,495,998.	31,051,064.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,671,894.	4,233,168.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	361,955.	2,885,322.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	792,983.	192,550.
		32,322,830.	38,362,104.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	22,233,024.	23,761,177.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	1,068,860.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	9,843,104.	11,220,477.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	32,076,128.	34,981,654.	
19 Revenue less expenses. Subtract line 18 from line 12	246,702.	3,380,450.	
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)	41,469,696.	41,575,106.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,744,049.	6,290,571.
	38,725,647.	35,284,535.	

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		
	DAVID CAPRIO, PRESIDENT & CEO				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	PATRICK J. MARTIN	PATRICK J. MARTIN			P00283486
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	KAHN, LITWIN, RENZA & CO., LTD.	05-0409384		(401)274 2001	
	Firm's address	PROVIDENCE, RI 02904			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO BE THE INNOVATIVE LEADER IN IMPROVING THE WELL-BEING AND HEALTHY DEVELOPMENT OF RHODE ISLAND'S MOST VULNERABLE YOUNG CHILDREN. THEY ACCOMPLISH THIS BY PROVIDING FLEXIBLE AND EFFECTIVE CULTURALLY RELEVANT SERVICES AND ADVOCATING FOR PROGRAMS AND POLICIES THAT

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 23,262,909. including grants of \$) (Revenue \$ 829,957.) FAMILY SUPPORT INITIATIVE

DURING 2022, THERE WERE 209 FAMILIES WHO RECEIVED HOME VISITING SERVICES FROM THE EARLY HEAD START PROGRAM. THE FAMILY SUPPORT PROGRAMS TARGET AT-RISK FAMILIES WITH CHILDREN BETWEEN THE AGES OF BIRTH TO 3 YEARS LIVING IN PROVIDENCE, PAWTUCKET AND CENTRAL FALLS, RHODE ISLAND. HOME BASED SOCIAL, EMOTIONAL, AND CHILD DEVELOPMENT SERVICES, CRISIS INTERVENTION, CASE MANAGEMENT, HEALTH AND NUTRITION EDUCATION, PRENATAL EDUCATION, COUNSELING AND PARENTING EDUCATION ARE PROVIDED TO THE FAMILIES IN THEIR PRIMARY LANGUAGE. IN ADDITION TO WEEKLY HOME VISITS, FAMILIES PARTICIPATE IN CENTER-BASED ACTIVITIES AND SUPPORT GROUPS OFFERED TO BOTH MOTHERS AND FATHERS.

4b (Code:) (Expenses \$ 5,458,764. including grants of \$) (Revenue \$ 247,502.) HEALTH AND NUTRITION SERVICES

WOMEN, INFANTS AND CHILDREN (WIC) IS A NUTRITION PROGRAM THAT PROVIDES: HEALTHY FOODS, NUTRITION EDUCATION TO IMPROVE FAMILY HEALTH, BREASTFEEDING ADVICE AND SUPPORT, REFERRALS TO DOCTORS, DENTISTS AND OTHER COMMUNITY SERVICES. WIC HELPS PREGNANT WOMEN, BREASTFEEDING MOTHERS, AND NEW MOTHERS WITH BABIES UNDER SIX MONTHS OLD, FATHERS, GRANDPARENTS, FOSTER PARENTS, BABIES, AND CHILDREN YOUNGER THAN FIVE YEARS OLD.

THE ORGANIZATION PROVIDES SERVICES UNDER THE WIC PROGRAM IN CENTRAL FALLS, PROVIDENCE AND PAWTUCKET. DURING 2022, 4,523 CHILDREN AND THEIR

4c (Code:) (Expenses \$ 2,621,543. including grants of \$) (Revenue \$ 1,638,607.) FAMILY PRESERVATION SERVICE

FAMILY CARE COMMUNITY PARTNERSHIP THE ORGANIZATION IS PART OF A PARTNERSHIP OF COMMUNITY-BASED AGENCIES SERVICING THE CHILDREN AND FAMILIES WITHIN THE URBAN CORE IN RHODE ISLAND. THE CATCHMENT AREA INCLUDES PROVIDENCE, PAWTUCKET, CENTRAL FALLS AND CRANSTON. THE PARTNERSHIP INCLUDES: FAMILY SERVICE OF RHODE ISLAND, AS LEAD AGENCY IN DIRECT CONTRACT WITH DCYF, CHILDREN'S FRIEND AND SERVICE, COMPREHENSIVE COMMUNITY ACTION PROGRAM, TIDES FAMILY SERVICES, THE PROVIDENCE CENTER AND THE SOCIO-ECONOMIC DEVELOPMENT CENTER FOR SOUTHEAST ASIANS. EACH AGENCY HAS A TEAM THAT WORKS DIRECTLY WITH FAMILIES.

4d Other program services (Describe on Schedule O.) (Expenses \$ 2,019,544. including grants of \$) (Revenue \$ 1,672,962.)

4e Total program service expenses 33,362,760.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

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

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed RI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
DAVID CAPRIO - 401-276-4300
153 SUMMER STREET, PROVIDENCE, RI 02903

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID CAPRIO PRESIDENT & CEO	40.00			X			204,882.	0.	9,121.	
(2) DANA MULLEN CHIEF OF PROGRAMS	40.00					X	130,839.	0.	27,850.	
(3) RONALD CONTRERAS CHIEF OF FINANCIAL	40.00			X			131,510.	0.	5,796.	
(4) MARK GRIFFIN CHAIR	1.00	X		X			0.	0.	0.	
(5) MARIE GANIM, PH.D VICE CHAIR	1.00	X		X			0.	0.	0.	
(6) DONALD ST. PETER TREASURER	1.00	X		X			0.	0.	0.	
(7) JOHN D. CREGAN ASST. TREASURER	1.00	X		X			0.	0.	0.	
(8) CHARLOTTE DIFFENDALE SECRETARY	1.00	X		X			0.	0.	0.	
(9) WILLIAM J. ALLEN BOARD MEMBER	1.00	X					0.	0.	0.	
(10) KAMILAH A'VANT BOARD MEMBER	1.00	X					0.	0.	0.	
(11) LISA M. BOUSQUET BOARD MEMBER	1.00	X					0.	0.	0.	
(12) MARY CRAM BOARD MEMBER	1.00	X					0.	0.	0.	
(13) ROSA E. DE CASTILLO BOARD MEMBER	1.00	X					0.	0.	0.	
(14) MICHAEL DISANDRO BOARD MEMBER	1.00	X					0.	0.	0.	
(15) ANA ECHEVARRIA DE SAQUIC BOARD MEMBER (AS OF 6/22)	1.00	X					0.	0.	0.	
(16) MAUREEN GURGHIGIAN BOARD MEMBER	1.00	X					0.	0.	0.	
(17) EVA C. HULSE-AVILA BOARD MEMBER	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) LEONARD L. LOPES, ESQ. BOARD MEMBER	1.00	X						0.	0.	0.
(19) KYLE O. MASON BOARD MEMBER	1.00	X						0.	0.	0.
(20) KIMBERLY I. MCCARTHY, ESQ. BOARD MEMBER	1.00	X						0.	0.	0.
(21) BENJAMIN J. MELLINO BOARD MEMBER	1.00	X						0.	0.	0.
(22) CARMEN A. MIRABAL BOARD MEMBER	1.00	X						0.	0.	0.
(23) EDUARDO E. NAYA BOARD MEMBER	1.00	X						0.	0.	0.
(24) MARTHA NEWCOMB, ESQ. BOARD MEMBER	1.00	X						0.	0.	0.
(25) BAHJAT SHARIFF BOARD MEMBER	1.00	X						0.	0.	0.
1b Subtotal								467,231.	0.	42,767.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								467,231.	0.	42,767.

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 3

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
J&A GENERAL CONTRACTOR, LLC 48 KIMBALL STREET, PROVIDENCE, RI 02908	CLEANING/BLDG MAINT.	510,702.
CAROUSEL INDUSTRIES OF NORTH AMERICA PO BOX 842084, BOSTON, MA 02284	TECHNICAL SUPPORT	454,320.
SOCIAL SOLUTIONS GLOBAL, INC., 10801-2 N MOPAC EXPRESSWAY SUITE 400, AUSTIN, TX	PROVIDED IT CONSULTING FOR NEW EMR SOFTW	326,659.
DAVID MOACO DBA/ ENCORE CATERING 1260 POST ROAD, WARWICK, RI 02888	FOOD PROGRAM CATERING	309,256.
HERITAGE PARK ECL OF YMCA OF PAWTUCKET 333 ROOSEVELT AVE, PAWTUCKET, RI 02860	INFANT/TODDLER CHILDCARE SERVICES	228,393.

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 17

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	10,019.				
	b Membership dues	1b					
	c Fundraising events	1c	99,506.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	28,285,405.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,656,134.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			31,051,064.			
Program Service Revenue	2 a FEE FOR SERVICE	Business Code					
		624100	4,233,168.	4,233,168.			
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			4,233,168.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		524,721.			524,721.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				6,017,469.			
	b Less: cost or other basis and sales expenses	7b	3,656,868.				
	c Gain or (loss)	7c	2,360,601.				
	d Net gain or (loss)			2,360,601.		2,360,601.	
8 a Gross income from fundraising events (not including \$ 99,506. of contributions reported on line 1c). See Part IV, line 18	8a		90,079.				
			53,389.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			36,690.		36,690.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS	Business Code					
		624100	155,860.	155,860.			
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d			155,860.				
12 Total revenue. See instructions			38,362,104.	4,389,028.	0.	2,922,012.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	351,309.	337,257.	3,513.	10,539.
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	17,431,959.	16,716,963.	145,752.	569,244.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	535,447.	515,610.	2,640.	17,197.
9 Other employee benefits	4,118,605.	3,960,874.	31,012.	126,719.
10 Payroll taxes	1,323,857.	1,274,764.	6,217.	42,876.
11 Fees for services (nonemployees):				
a Management				
b Legal	32,706.	11,388.	21,318.	
c Accounting	104,069.	100,486.	100.	3,483.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	99,284.		99,284.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,685,401.	3,551,870.	69,174.	64,357.
12 Advertising and promotion	94,420.	34,355.	14,983.	45,082.
13 Office expenses	1,133,933.	1,031,188.	8,737.	94,008.
14 Information technology				
15 Royalties				
16 Occupancy	2,749,810.	2,646,481.	87,137.	16,192.
17 Travel	214,320.	209,881.	3,095.	1,344.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	80,150.	58,477.	2,859.	18,814.
20 Interest	23,983.	12,400.	11,583.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	465,891.	461,349.	4,542.	
23 Insurance	157,504.	156,219.	194.	1,091.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CLIENT BENEFITS	1,618,981.	1,603,329.	11,965.	3,687.
b LICENSES	400,064.	355,920.	2,734.	41,410.
c BAD DEBT	180,052.	180,052.		
d STAFF TRAINING	94,190.	78,707.	15,232.	251.
e All other expenses	85,719.	65,190.	7,963.	12,566.
25 Total functional expenses. Add lines 1 through 24e	34,981,654.	33,362,760.	550,034.	1,068,860.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	2,186,299.	1	1,009,083.
	2 Savings and temporary cash investments	201,917.	2	170,149.
	3 Pledges and grants receivable, net	3,383,507.	3	7,309,005.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	516,035.	9	148,901.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 17,336,092.		
	b Less: accumulated depreciation	10b 6,598,892.		
	11 Investments - publicly traded securities	22,253,754.	11	17,735,278.
	12 Investments - other securities. See Part IV, line 11	2,287,814.	12	1,779,866.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	0.	15	2,685,624.
16 Total assets. Add lines 1 through 15 (must equal line 33)	41,469,696.	16	41,575,106.	
Liabilities	17 Accounts payable and accrued expenses	2,417,435.	17	5,535,003.
	18 Grants payable		18	
	19 Deferred revenue	206,614.	19	665,725.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	120,000.	25	89,843.
	26 Total liabilities. Add lines 17 through 25	2,744,049.	26	6,290,571.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	23,340,979.	27	21,687,607.
	28 Net assets with donor restrictions	15,384,668.	28	13,596,928.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	38,725,647.	32	35,284,535.
33 Total liabilities and net assets/fund balances	41,469,696.	33	41,575,106.	

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	38,362,104.
2	Total expenses (must equal Part IX, column (A), line 25)	2	34,981,654.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,380,450.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	38,725,647.
5	Net unrealized gains (losses) on investments	5	-6,821,562.
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	35,284,535.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization <p style="text-align:center">CHILDREN'S FRIEND AND SERVICE</p>	Employer identification number <p style="text-align:center">05-0258819</p>
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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		
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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 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); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2021 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,169,382.	5,846,851.	1,686,706.	27,495,998.	31,051,064.	67,250,001.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	27,532,363.	29,262,796.	25,506,891.	3,671,894.	4,233,168.	90,207,112.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	28,701,745.	35,109,647.	27,193,597.	31,167,892.	35,284,232.	157,457,113.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						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.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						157,457,113.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	28,701,745.	35,109,647.	27,193,597.	31,167,892.	35,284,232.	157,457,113.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	358,541.	442,414.	237,423.	234,143.	524,721.	1,797,242.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	358,541.	442,414.	237,423.	234,143.	524,721.	1,797,242.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	38,785.	9,944.	242,395.	779,479.	155,860.	1,226,463.
13 Total support. (Add lines 9, 10c, 11, and 12.)	29,099,071.	35,562,005.	27,673,415.	32,181,514.	35,964,813.	160,480,818.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	98.12 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	98.21 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	1.12 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	1.07 %

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3, 3a, 3b.

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

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

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

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

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

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

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

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

Schedule A (Form 990) 2022

Part VI

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

Multiple horizontal lines for supplemental information.

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <p style="text-align: center;">CHILDREN'S FRIEND AND SERVICE</p>	Employer identification number <p style="text-align: center;">05-0258819</p>
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule C (Form 990) 2022**

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	1,349.													
c	Total lobbying expenditures (add lines 1a and 1b)	1,349.													
d	Other exempt purpose expenditures	33,478,431.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	33,479,780.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	923.	514.	1,458.	1,349.	4,244.
d Grassroots nontaxable amount	250,000.	250,000.	25,000.	25,000.	550,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					825,000.
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 columns: (a) Yes, (a) No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 3 columns: Question, 1, 2a, 2b, 2c, 3, 4, 5. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE C, PART II-A, LINE 1B

IN 2022, \$1,349 IS THE VALUE OF TIME SPENT BY THE PRESIDENT/CEO ON

LEGISLATIVE ISSUES.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization CHILDREN'S FRIEND AND SERVICE Employer identification number 05-0258819

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

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting requirements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included in Form 990.

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	22,253,754.	20,214,691.	19,829,124.	17,646,136.	19,672,092.
b Contributions					
c Net investment earnings, gains, and losses	-3,644,566.	2,887,187.	2,100,480.	3,888,529.	-1,048,770.
d Grants or scholarships					
e Other expenditures for facilities and programs	990,900.	950,975.	1,714,913.	1,705,541.	977,186.
f Administrative expenses	-116,990.	-102,851.			
g End of year balance	17,735,278.	22,253,754.	20,214,691.	19,829,124.	17,646,136.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 42.4000 %
 - b Permanent endowment 42.2740 %
 - c Term endowment 15.3260 %
- 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? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		837,702.		837,702.
b Buildings		13,006,641.	3,869,438.	9,137,203.
c Leasehold improvements		1,200.	1,200.	0.
d Equipment		3,035,925.	2,368,059.	667,866.
e Other		454,624.	360,195.	94,429.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,737,200.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) RIGHT-OF-USE ASSETS - OPERATING LEASES	2,685,624.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,685,624.

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) UNEMPLOYMENT BENEFITS RESERVE	89,843.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	89,843.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	32,738,160.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-6,821,562.
b	Donated services and use of facilities	2b	1,296,902.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-99,284.
e	Add lines 2a through 2d	2e	-5,623,944.
3	Subtract line 2e from line 1	3	38,362,104.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	38,362,104.

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	36,179,272.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,296,902.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,296,902.
3	Subtract line 2e from line 1	3	34,882,370.
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	99,284.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	99,284.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	34,981,654.

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE FUNDS ARE RESTRICTED TO BE INVESTED IN PERPETUITY AND THE INCOME DERIVED FROM THE INVESTMENT IS EXPENDABLE TO SUPPORT THE OPERATING AND PROGRAM ACTIVITIES OF THE ORGANIZATION.

PART X, LINE 2:

THE ORGANIZATION IS A NOT-FOR-PROFIT CHARITABLE ORGANIZATION EXEMPT FROM FEDERAL INCOME TAXES AS A PUBLIC CHARITY UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. MANAGEMENT BELIEVES THAT THE ORGANIZATION OPERATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT BOTH THE FEDERAL AND STATE LEVELS.

Part XIII Supplemental Information (continued)

THE ORGANIZATION ANNUALLY FILES IRS FORM 990 - RETURN OF ORGANIZATIONS

EXEMPT FROM INCOME TAX, REPORTING VARIOUS INFORMATION THAT THE IRS USES TO

MONITOR THE ACTIVITIES OF TAX-EXEMPT ENTITIES. THESE TAX RETURNS ARE

SUBJECT TO REVIEW BY THE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS

AFTER THEY WERE FILED. THE ORGANIZATION CURRENTLY HAS NO TAX EXAMINATIONS

IN PROGRESS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT BANK FEE -99,284.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUND RAISING EXPENSES

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		LUNCHEON (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	189,585.			189,585.
	2 Less: Contributions	99,506.			99,506.
	3 Gross income (line 1 minus line 2)	90,079.			90,079.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	13,500.			13,500.
	7 Food and beverages	17,252.			17,252.
	8 Entertainment				
	9 Other direct expenses	22,637.			22,637.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				53,389.
11 Net income summary. Subtract line 10 from line 3, column (d)				36,690.	

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

CHILDREN'S FRIEND AND SERVICE

Employer identification number

05-0258819

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

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

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID CAPRIO PRESIDENT & CEO	(i)	194,882.	10,000.	0.	9,121.	0.	214,003.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DANA MULLEN CHIEF OF PROGRAMS	(i)	130,839.	0.	0.	6,121.	21,729.	158,689.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

CHILDREN'S FRIEND AND SERVICE

Employer identification number

05-0258819

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

SUPPORT AND STRENGTHEN CHILDREN AND THEIR FAMILIES. THE ORGANIZATION

ACCOMPLISHES ITS MISSION THROUGH A VARIETY OF PROGRAMS AND SERVICES AS

DESCRIBED BELOW.

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

HEAD START IS A COMPREHENSIVE CHILD AND FAMILY DEVELOPMENT PROGRAM THAT

PROMOTES SCHOOL READINESS IN LOW-INCOME PRESCHOOL CHILDREN. SERVICES

INCLUDE EDUCATION, HEALTH, NUTRITION, SOCIAL SERVICES AND OTHER CHILD

AND FAMILY SUPPORTS. PARENTS ARE INVOLVED IN THEIR CHILDREN'S LEARNING

AND THE PROGRAM HELPS FAMILIES IN MEETING THEIR EDUCATIONAL, LITERACY

AND EMPLOYMENT GOALS.

THE HEAD START PROGRAM ENSURES THAT ALL CHILDREN ARE UP-TO-DATE WITH

IMMUNIZATIONS AND THAT THEIR HEALTH NEEDS ARE BEING MET. CHILDREN

RECEIVE NUTRITIOUS MEALS AND SNACKS WHILE PARTICIPATING IN THE PROGRAM.

FAMILIES ARE LINKED WITH RESOURCES AND PROVIDED SUPPORT IN MEETING

THEIR GOALS.

THE ORGANIZATION PROVIDES SERVICES UNDER THE HEAD START PROGRAM IN

PROVIDENCE AND THE BLACKSTONE VALLEY AREA. A TOTAL OF 902 CHILDREN AND

THEIR FAMILIES RECEIVED SERVICES THROUGH THE PROGRAM DURING 2022.

THE EARLY HEAD START CHILDCARE PARTNERSHIPS SUPPORT WORKING FAMILIES BY

PROVIDING A FULL-DAY, FULL-YEAR PROGRAM SO THAT LOW-INCOME CHILDREN

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

Schedule O (Form 990) 2022

232211 10-28-22

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HAVE THE HEALTHY AND ENRICHING EARLY EXPERIENCES THEY NEED TO REALIZE THEIR FULL POTENTIAL. DURING 2022, 79 CHILDREN AND THEIR FAMILIES RECEIVED SERVICES.

CHILD CARE CENTER

THE AGENCY OPERATES CHILD CARE CENTERS IN CENTRAL FALLS, PAWTUCKET, AND PROVIDENCE. THERE WERE 171 CHILDREN ENROLLED IN THE CENTERS IN 2022 AND AN ADDITIONAL 263 THROUGH THE SUMMER LEARNING AND ENRICHMENT PROGRAM.

THE PRE-KINDERGARTEN PROGRAM PROVIDES HIGH-QUALITY PRE-KINDERGARTEN CLASSES TO ELIGIBLE CHILDREN. RIDE OVERSEES THE PROGRAM. 393 CHILDREN PARTICIPATED IN 2022.

PROFESSIONAL DEVELOPMENT

THE PROFESSIONAL DEVELOPMENT PROGRAM PROVIDES QUALITY TRAINING PROGRAMS OPEN TO THE COMMUNITY, EARLY CARE EDUCATORS, AND STAFF OF THE ORGANIZATION AND OUR AGENCY PARTNERS. APPROXIMATELY 400 EMPLOYEES AND MEMBERS OF THE EXTERNAL COMMUNITY AND THE ORGANIZATION PARTNERS PARTICIPATED IN THE TRAININGS DURING 2022.

FOSTER CARE/PERMANENCY SERVICES

THE ADOPTION/FOSTER CARE PROGRAM PROVIDES A FULL CONTINUUM OF ADOPTION, COUNSELING, CASE-MANAGEMENT, SUPPORT AND EDUCATIONAL SERVICES FOR BIRTH PARENTS, CHILDREN, ADOPTIVE PARENTS AND ADULT ADOPTEES. THE PROGRAM ALSO PROVIDES FOSTER CARE PLACEMENTS FOR AT-RISK INFANTS AND CHILDREN AGES BIRTH TO 10 YEARS WHO ARE IN NEED OF TEMPORARY OUT OF HOME CARE, THROUGH A CONTRACT WITH THE STATE DEPARTMENT OF CHILDREN, YOUTH AND FAMILIES. THE PROGRAM ALSO RECRUITS, TRAINS AND ASSISTS IN THE

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LICENSING OF FOSTER PARENTS.

IN 2022, ADOPTION HOME STUDIES WERE COMPLETED FOR ONE PROSPECTIVE

ADOPTIVE FAMILIES.

FOSTER CARE SERVICES WERE PROVIDED TO 67 CHILDREN, 6 NEW FOSTER

FAMILIES WERE TRAINED, 10 FAMILIES WERE LICENSED AND 37 PREVIOUSLY

LICENSED FAMILIES REMAINED ACTIVE, FOR A TOTAL OF 47 LICENSED FAMILIES.

DURING 2022, THE PROGRAM COMPLETED 7 NON-IDENTIFYING BACKGROUND

SEARCHES FOR ADULT ADOPTEEES. THE FAMILIES OF THREE PREGNANT WOMEN WERE

PROVIDED WITH PREGNANCY COUNSELING AND ADOPTIVE PLACEMENT ASSISTANCE AS

NEEDED. IN ADDITION, THE PROGRAM RESPONDED TO INQUIRIES FOR INFORMATION

AND REFERRALS REGARDING ADOPTION AND FOSTER CARE RELATED ISSUES.

THE ADOPTION SUPPORT AND PRESERVATION PROGRAM PROVIDES INTENSIVE,

HOME-BASED COUNSELING AND CASE MANAGEMENT SERVICES TO PREVENT ADOPTION

DISRUPTION AND PROMOTE WELL-BEING OF ADOPTIVE FAMILIES. THERE WERE 34

FAMILIES PROVIDED WITH AGENCY-BASED SUPPORT, EDUCATION GROUPS AND

RESPITE SERVICES. THE PROGRAM ALSO PROVIDED TRAINING FOR PROFESSIONALS

PROVIDING ADOPTION-RELATED SERVICES.

FOSTERING FAMILIES PROVIDES SUPPORT SERVICES FOR KINSHIP AND FOSTER

FAMILIES. ALL REFERRALS FOR SERVICES ARE MADE THROUGH THE DEPARTMENT OF

CHILDREN, YOUTH, AND FAMILIES (DCYF). THE GOAL IS TO ADDRESS THE NEEDS

OF FOSTER AND KINSHIP FAMILIES WITH FOSTER CHILDREN WHO ARE AT RISK OF

EXPERIENCING REMOVAL DURING THE DURATION OF THEIR TIME WHILE OPEN TO

DCYF. SERVICES ARE PROVIDED IN HOME, AND INCLUDE BUT ARE NOT LIMITED

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TO: LINKAGE TO COMMUNITY RESOURCES, COURT ADVOCACY AND CASE
 CONFERENCING, INTENSIVE CASE MANAGEMENT SERVICES, PARENTING AND NURSING
 ASSESSMENT/INTERVENTION/MONITORING, MENTAL HEALTH ASSESSMENT AND
 MONITORING, AND RECREATIONAL AND GROUP INTERVENTIONS. FOSTERING
 FAMILIES PROVIDES WEEKLY TO BI-WEEKLY VISITS BASED ON THE NEED OF THE
 FAMILY AND/OR CHILD. SERVICES ARE STATEWIDE AND CAN BE ACTIVE FOR UP
 TO 15 MONTHS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:
 FAMILIES RECEIVED SERVICES THROUGH THE WIC PROGRAM.

THE FIRST CONNECTIONS PROGRAM IS A HOME-BASED OUTREACH SERVICE INTENDED
 TO PROMOTE THE HEALTH AND WELL-BEING OF MOTHERS AND THEIR NEWBORN
 CHILDREN. MOTHERS AND NEWBORNS, WITH POTENTIAL RISKS FOR HEALTHY
 DEVELOPMENT, ARE IDENTIFIED BY THE HOSPITAL WHEN THE BABY IS BORN.

THE ORGANIZATION PROVIDES SERVICES UNDER THE FIRST CONNECTIONS PROGRAM
 IN CENTRAL FALLS, PAWTUCKET, CRANSTON AND PARTS OF PROVIDENCE. DURING
 2022, 512 NEWBORN CHILDREN RECEIVED SERVICES THROUGH THE PROGRAM.

THE HEALTHY FAMILIES AMERICA (HFA) IS AN EVIDENCE-BASED HOME VISITING
 PROGRAM ROOTED IN THE BELIEF THAT EARLY, NURTURING RELATIONSHIPS ARE
 THE FOUNDATION FOR LIFE LONG, HEALTHY DEVELOPMENT. HFA REQUIRES THAT
 FAMILIES ARE ENROLLED PRENATALLY OR AT BIRTH AND SERVICES ARE PROVIDED
 TO FAMILIES UNTIL THE CHILD'S THIRD BIRTHDAY.

DURING 2022, HFA PROVIDED SERVICES TO 164 PARTICIPANTS AND THEIR
 FAMILIES.

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THE NURSE FAMILY PARTNERSHIP (NFP) IS AN EVIDENCE-BASED HOME VISITING PROGRAM THAT AIMS TO IMPROVE THE LIVES OF AT-RISK, FIRST-TIME MOTHERS AND THEIR INFANTS. THE PROGRAM PAIRS THESE YOUNG WOMEN WITH SPECIALLY TRAINED NURSES, WHO CONDUCT HOME VISITS PRENATALLY UNTIL THE CHILD IS TWO YEARS OF AGE.

DURING 2022, NFP PROVIDED SERVICES TO 273 PARTICIPANTS.

THE ORGANIZATION PROVIDES SERVICES UNDER THE NFP PROGRAM IN PROVIDENCE, PAWTUCKET, CENTRAL FALLS, WEST WARWICK, WOONSOCKET AND NEWPORT.

PROJECT CONNECT

PROJECT CONNECT IS A STATEWIDE HOME-BASED INTERVENTION PROGRAMS. PROJECT CONNECT IS DESIGNED TO ADDRESS THE PROBLEMS OF SUBSTANCE ABUSE AND MENTAL HEALTH.

THE PROGRAM WORKS WITH HIGH-RISK FAMILIES INVOLVED IN THE CHILD WELFARE SYSTEM. FAMILIES ARE REFERRED BY DCYF AND SERVICES ARE TAILORED TO MEET THEIR NEEDS. DURING 2022, 158 FAMILIES RECEIVED INTENSIVE FAMILY PRESERVATION SERVICES AMONGST THESE PROGRAMS.

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

FAMILIES IN THE PROGRAM ARE AT RISK FOR CHILD ABUSE, NEGLECT AND/OR DEPENDENCY OR DCYF INVOLVEMENT. CHILDREN IN THE PROGRAM MEET THE CRITERIA FOR SED OR HAVE BEEN DIAGNOSED UNDER DSM-IV OR DC: 0-3, OR ARE CONCLUDING A SENTENCE AT THE RHODE ISLAND TRAINING SCHOOL OR ARE

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LEAVING TEMPORARY COMMUNITY PLACEMENT.

DURING 2022, THE ORGANIZATION SERVICED 95 FAMILIES THROUGH THE FAMILY

CARE COMMUNITY PARTNERSHIP.

FAMILY CHILD CARE FOOD PROGRAM

THE FAMILY CHILD CARE FOOD PROGRAM TARGETS FAMILY CHILDCARE PROVIDERS

IN THE CORE CITIES OF PROVIDENCE, PAWTUCKET AND CENTRAL FALLS, RHODE

ISLAND; HOWEVER, IT IS OPEN TO ALL FAMILY CHILDCARE PROVIDERS

STATEWIDE. OVER HALF OF THE PARTICIPANTS IDENTIFY SPANISH AS THEIR

PRIMARY LANGUAGE. THERE WERE 171 CHILD CARE PROVIDERS THAT PARTICIPATED

IN THE FAMILY CHILD CARE FOOD PROGRAM DURING 2022.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

EARLY INTERVENTION SERVICES FAMILIES AND CHILDREN WITH DEVELOPMENTAL

DELAY AND/OR RISK AND CHILDREN WITH DISABILITIES BETWEEN THE AGES OF

BIRTH TO 3 YEARS. CHILDREN RECEIVE A VARIETY OF SERVICES, MOST IN A

HOME BASED OR COMMUNITY SETTING, FROM A MULTI-DISCIPLINARY TEAM. THERE

WERE 474 CHILDREN AND THEIR FAMILIES THAT RECEIVED SERVICES THROUGH THE

PROGRAM DURING 2022.

EXPENSES \$ 2,019,544. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,672,962.

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

THE FOLLOWING SUMMARIZES CHANGES MADE TO THE BY-LAWS:

BOARD TERM LIMITS: 4 (3-YEAR BOARD TERMS) TOTALING 12 YEARS. EVERYONE

CURRENTLY ON THE BOARD AS OF DECEMBER 31, 2021, IS GRANDFATHERED IN AND

SUBJECT TO A TEN (10) YEAR RULE; HOWEVER, AT LEAST ONE GRANDFATHERED MEMBER

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SHALL DEPART FROM THE BOARD EACH YEAR DURING THE TEMPORARY EXCEPTION PERIOD. ANYONE NEW ON THE BOARD BEGINNING JANUARY 1, 2022, IS SUBJECT TO THE STRICT 12-YEAR RULE.

GOVERNANCE COMMITTEE: THE SUBCOMMITTEE DECIDED THAT AT THIS TIME, WE WILL NOT REQUIRE THAT THE SECRETARY CHAIR THE GOVERNANCE COMMITTEE, BUT IF THE RIGHT BOARD MEMBER IS IN THAT POSITION, IT WOULD BE THE BOARD CHAIR'S OPTION. SAME WITH THE VICE PRESIDENT CHAIRING THE STRATEGY COMMITTEE, THE BOARD CHAIR WOULD HAVE THE OPTION TO MAKE THAT DECISION.

IN THE DEVELOPMENT OF CRITERIA FOR BOARD MEMBERSHIP IN (C) (IV), THE BOARD GOVERNANCE COMMITTEE SHOULD FOCUS ON THE RECRUITMENT AND RETENTION OF A RACIALLY AND ETHNICALLY BALANCED BOARD AND STRIVE TO INCLUDE HEAD START POLICY COUNCIL MEMBERS TO SERVE ON THE BOARD. THE COMMITTEE'S BOARD ORIENTATION AND ONGOING TRAINING OF DIRECTORS IN (C) (VII) SHOULD INCLUDE PROVIDING THE EDUCATIONAL OPPORTUNITIES NECESSARY FOR DIRECTORS TO FULLY PARTICIPATE AS BOARD MEMBERS, INCLUDING INDIVIDUAL DIRECTOR MENTORING AS NEEDED, AND INDIVIDUAL AND FULL BOARD PERFORMANCE ASSESSMENTS.

FREQUENCY OF BOARD MEETINGS: THE SUBCOMMITTEE AGREED THAT WE RECONSTITUTE THE COMPOSITION OF THE BOARD MEETINGS TO HAVE TWO (2) HOUR MEETINGS SIX (6) TIMES A YEAR, WITH THE FLEXIBILITY TO CALL AN ADDITIONAL MEETING AS NEEDED.

EXECUTION OF DOCUMENTS: ALL CONTRACTS, AGREEMENTS, INSTRUMENTS, AND OTHER DOCUMENTS OR WRITINGS RELATING TO THE CONDUCT OF REVENUE GENERATING BUSINESS OF THE CORPORATION SHALL BE SIGNED, EXECUTED, ACKNOWLEDGED, OR DELIVERED FOR AND ON BEHALF OF THE BOARD BY THE PRESIDENT AND CHIEF EXECUTIVE OFFICER ACTING SINGLY PROVIDED THAT SUCH DOCUMENTS, AGREEMENTS,

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INSTRUMENTS, OR OTHER WRITINGS ARE IN THE ORDINARY COURSE OF THE CORPORATION'S BUSINESS.

ALL CONTRACTS, AGREEMENTS, INSTRUMENTS, AND OTHER DOCUMENTS OR WRITINGS RELATING TO THE CONDUCT OF SUBCONTRACTED SERVICES FOR THE CORPORATION SHALL BE SIGNED, EXECUTED, ACKNOWLEDGED, OR DELIVERED FOR AND ON BEHALF OF THE BOARD BY THE PRESIDENT AND CHIEF EXECUTIVE OFFICER ACTING SINGLY PROVIDED THAT SUCH DOCUMENTS, AGREEMENTS, INSTRUMENTS, OR OTHER WRITINGS ARE IN THE ORDINARY COURSE OF THE CORPORATION'S BUSINESS AND HAVE A VALUE OF LESS THAN "FIVE HUNDRED THOUSAND" (\$500,000).

EXECUTIVE COMMITTEE: EXECUTIVE COMMITTEE WILL INCLUDE OFFICERS AND IMMEDIATE PAST CHAIRPERSON. THE CHAIRPERSON MAY INCLUDE OTHER DIRECTORS ON A TEMPORARY, AS-NEEDED BASIS, TO OBTAIN PERTINENT EXPERTISE OR KNOWLEDGE CONCERNING THE PARTICULAR ISSUE(S) BEING ADDRESSED AT THE TIME. THE EXECUTIVE COMMITTEE SHOULD REFLECT THE DIVERSITY OF THE FULL BOARD OF DIRECTORS.

POLICY REFERENCES. THAT THE AGENCY MAINTAINS A WHISTLEBLOWER POLICY AND A RECORD RETENTION POLICY IS ADDED TO THE BYLAWS.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 IS PREPARED BY THE EXTERNAL AUDITORS AND REVIEWED BY MANAGEMENT. ONCE ALL ARE SATISFIED WITH THE FORM, IT IS FINALIZED AND A COPY IS SENT TO ALL BOARD MEMBERS, WHO ARE ASKED IF THEY HAVE ANY QUESTIONS OR COMMENTS. IF ANY REVISIONS ARE MADE, A FINAL COPY IS SENT TO ALL BOARD MEMBERS. THE FINALIZED VERSION OF THE 990 IS THEN SUBMITTED TO THE IRS.

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

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EACH YEAR THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS PROVIDED TO ALL OFFICERS, DIRECTORS AND KEY EMPLOYEES. THESE PEOPLE ARE ASKED TO REVIEW THE POLICY AND SIGN A STATEMENT INDICATING THAT THEY UNDERSTAND THE POLICY AND HAVE REPORTED ALL POTENTIAL CONFLICTS DURING THE PAST YEAR IN ACCORDANCE WITH THE POLICY AND WILL REPORT ALL POTENTIAL CONFLICTS DURING THE COMING YEAR. ALL POTENTIAL CONFLICTS ARE EVALUATED BY THE BOARD TO DETERMINE IF A CONFLICT ACTUALLY EXISTS. IN THOSE INSTANCES WHERE THE POTENTIAL TRANSACTION IS A CONFLICT, THE BOARD EXAMINES THE TRANSACTION AND A VOTE IS TAKEN (WITH THOSE INVOLVED RECUSING THEMSELVES) AS TO WHETHER THE ORGANIZATION WILL ENTER INTO THE TRANSACTION.

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

THE BOARD CONDUCTS A PERFORMANCE REVIEW AND EVALUATION OF THE PRESIDENT & CEO. THE REVIEW ALSO ESTABLISHES THE INDIVIDUAL'S COMPENSATION. THIS PROCESS INVOLVES THE EVALUATION OF THE INDIVIDUAL AND A REVIEW OF COMPENSATION OF COMPARABLE POSITIONS OBTAINED FROM COMPENSATION SURVEYS. THE BOARD'S DELIBERATION AND DECISION IS NOTED IN THE MINUTES OF THE MEETING.

THE PRESIDENT & CEO ESTABLISHES THE COMPENSATION OF THE SENIOR MANAGEMENT TEAM AND REVIEWS THE PERFORMANCE EVALUATIONS AND RECOMMENDED COMPENSATION WITH THE BOARD. THE EVALUATIONS AND COMPENSATION ARE DISCUSSED WITH THE BOARD ALTHOUGH NO VOTE OF APPROVAL OF THE PRESIDENT & CEO'S DECISION IS REQUIRED.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS (ARTICLES OF INCORPORATION AND BY-LAWS), ITS CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS

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AVAILABLE UPON REQUEST. THE ORGANIZATION WILL MAIL COPIES UPON REQUEST OR
 PROVIDE COPIES TO THOSE WHO COME TO THE ADMINISTRATIVE OFFICE DURING NORMAL
 BUSINESS HOURS. THE ORGANIZATION CHARGES FOR THE COPIES IN ACCORDANCE WITH
 IRS REGULATIONS.

FORM 990, PART IX, LINE 11G, OTHER FEES:

FEE FOR SERVICE TRAINING:

PROGRAM SERVICE EXPENSES	201,845.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	201,845.

PAYROLL SERVICES AND BANK FEES:

PROGRAM SERVICE EXPENSES	111,433.
MANAGEMENT AND GENERAL EXPENSES	20,204.
FUNDRAISING EXPENSES	4,097.
TOTAL EXPENSES	135,734.

CONSULTANTS:

PROGRAM SERVICE EXPENSES	3,238,592.
MANAGEMENT AND GENERAL EXPENSES	48,970.
FUNDRAISING EXPENSES	60,260.
TOTAL EXPENSES	3,347,822.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 3,685,401.