

BUCHBINDER

FDNY FOUNDATION, INC.
9 METROTECH CENTER
BROOKLYN, NY 11201

FDNY FOUNDATION, INC.:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2017 EXEMPT
ORGANIZATION RETURNS, AS FOLLOWS...

2017 FORM 990

2017 FORM 990-T

2017 NEW YORK FORM CT-13

2017 NEW YORK FORM CHAR500

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE
WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED
FOR YOUR FILES.

VERY TRULY YOURS,

BUCHBINDER TUNICK & CO. LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3500 NEW YORK, NY 10119-3601
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY MAY 15, 2019.

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning JUL 1, 2017, and ending JUN 30, 2018**2017**Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

Employer identification number

FDNY FOUNDATION, INC.11-2632404

Name and title of officer

JEAN O'SHEAEXECUTIVE DIRECTOR**Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>8,862,091.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize BUCHBINDER TUNICK & CO. LLP

ERO firm name

to enter my PIN 11201Enter five numbers, but
do not enter all zeros

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____

Date ▶ _____

Part III Certification and Authentication

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

13082511201

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____

Date ▶ _____

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

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2017Open to Public
Inspection**A** For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

FDNY FOUNDATION, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

9 METROTECH CENTER

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

BROOKLYN, NY 11201

F Name and address of principal officer: JEAN O'SHEA

SAME AS C ABOVE

D Employer identification number

11-2632404

E Telephone number

718-999-0779

G Gross receipts \$ 12,142,208.**H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.FDNYFOUNDATION.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1981 **M** State of legal domicile: NY**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ASSIST THE FDNY IN ITS MISSION TO PREVENT AND RESPOND TO FIRES AND MEDICAL EMERGENCIES,		
	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)	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)	19
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	9
	6	Total number of volunteers (estimate if necessary)	100
		7a	Total unrelated business revenue from Part VIII, column (C), line 12
7b		Net unrelated business taxable income from Form 990-T, line 34	-2,429.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 6,902,103. Current Year 7,106,875.
	9	Program service revenue (Part VIII, line 2g)	390,505. 481,950.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	217,340. 476,590.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	693,684. 796,676.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,203,632. 8,862,091.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,944,575. 2,531,585.
	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)	496,832. 557,349.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 284,959.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,884,938. 3,427,374.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,326,345. 6,516,308.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	877,287. 2,345,783.
	20	Total assets (Part X, line 16)	Beginning of Current Year 13,634,770. End of Year 15,676,147.
	21	Total liabilities (Part X, line 26)	2,171,866. 1,799,342.
	22	Net assets or fund balances. Subtract line 21 from line 20	11,462,904. 13,876,805.

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
	JEAN O'SHEA, EXECUTIVE DIRECTOR		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶ BUCHBINDER TUNICK & CO. LLP	Firm's EIN ▶ 13-1578842	Check if self-employed <input type="checkbox"/> PTIN P01366109
	Firm's address ▶ ONE PENN PLAZA - SUITE 3500 NEW YORK, NY 10119-3601	Phone no. 212-695-5003	

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

732001 11-28-17

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2017)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**► **Information about Form 8868 and its instructions is at www.irs.gov/form8868**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for *Charities and Non-Profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number	
		Employer identification number (EIN) or	
File by the due date for filing your return. See instructions.	FDNY FOUNDATION, INC.	11-2632404	
	Number, street, and room or suite no. If a P.O. box, see instructions. 9 METROTECH CENTER	Social security number (SSN)	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BROOKLYN, NY 11201		

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

JEAN O'SHEA

- The books are in the care of ► **9 METRO TECH CENTER - BROOKLYN, NY 11201-3857**

Telephone No. ► **718-999-0779**Fax No. ► ☐

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

1 I request an automatic 6-month extension of time until **MAY 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or► ☒ tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.

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

☐ Change in accounting period

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

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X**

- 1 Briefly describe the organization's mission:

THE FDNY FOUNDATION IS THE OFFICIAL NOT-FOR-PROFIT ORGANIZATION OF THE NEW YORK CITY FIRE DEPARTMENT (FDNY) THAT PROVIDES FUNDING TO ADVANCE THE GOALS OF THE DEPARTMENT, INCLUDING PROMOTING FIRE SAFETY EDUCATION, TRAINING MEMBERS, AND FUNDING EQUIPMENT AND PROGRAMS TO

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

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

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

4a (Code:) (Expenses \$ 1,055,271. including grants of \$) (Revenue \$ 668,758.)
FIRE ZONE EDUCATIONAL PROGRAM - THE FDNY FOUNDATION OPERATES THE FIRE ZONE, A STATE-OF-THE-ART LEARNING CENTER LOCATED IN MIDTOWN MANHATTAN IN ROCKEFELLER CENTER. THE FIRE ZONE OFFERS FIRE AND LIFE SAFETY EDUCATION TO APPROXIMATELY 100,000 SCHOOLCHILDREN, ADULTS AND VISITORS EACH YEAR. AT THE FIRE ZONE, VISITORS EXPERIENCE THE DANGERS OF FIRE AND UNDERSTAND THE IMPORTANCE OF FIRE PREVENTION.

4b (Code:) (Expenses \$ 4,533,304. including grants of \$ 2,531,585.) (Revenue \$ 168,028.)
FIRE AND LIFE SAFETY PROGRAMS - RECOGNIZING THAT THE BEST WAY TO FIGHT A FIRE IS TO PREVENT A FIRE, THE FDNY FOUNDATION FUNDS PROGRAMS THAT EDUCATE AND INVOLVE THE PUBLIC IN PREVENTING FIRE AND FIRE-RELATED HAZARDS, AND PROTECTING THEIR LIVES AND PROPERTY BEFORE AND DURING EMERGENCIES. THE FDNY FIRE SAFETY EDUCATION UNIT (FSEU) EDUCATIONAL PROGRAMS TAKE PLACE IN CLASSROOMS, THROUGH COMMUNITY OUTREACH EVENTS AND GROUP TRAININGS. THIS YEAR THESE PROGRAMS IMPACTED MORE THAN 800,000 PEOPLE AT APPROXIMATELY 4,000 EVENTS AND 8,000 PRESENTATIONS. THE FDNY FOUNDATION ALSO FUNDED A CITYWIDE EFFORT CALLED GET ALARMED NYC, WHICH PROVIDED FOR INSTALLATION AND DISTRIBUTION OF MORE THAN 100,000 TAMPER-PROOF 10-YEAR SMOKE/CO ALARMS. THE FDNY FIRE SAFETY EDUCATION UNIT REACHES THOUSANDS MORE CHILDREN AND ADULTS AT EVENTS IN

4c (Code:) (Expenses \$ 351,714. including grants of \$) (Revenue \$ 126,908.)
HEALTH AND WELLNESS PROGRAMS - THE FDNY FOUNDATION HELPS TO FUND VARIOUS FDNY HEALTH AND WELLNESS PROGRAMS TO HELP MEET THE NEEDS OF OUR FIRST RESPONDERS AND THEIR FAMILIES IMPACTED BY SICKNESS, TRAGEDY AND OTHER CHALLENGES. THIS SUPPORT INCLUDES THE FDNY COUNSELING PROGRAM AND THE OTHER 9/11 HEALTH AND WELLNESS INITIATIVES. THIS FDNY FOUNDATION FUNDING ALSO SUPPORTS VARIOUS TRAINING, FITNESS, HEALTH AND WELLNESS PROJECTS TO HELP FIRST RESPONDERS STAY IN OPTIMAL CONDITION.

- 4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 5,940,289.

Part IV Checklist of Required Schedules

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

Form 990 (2017)

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	26	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	9	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	19			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent		19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NY**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☐ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **JEAN O'SHEA - 718-999-0779**
9 METRO TECH CENTER, BROOKLYN, NY 11201-3857

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEPHEN RUZOW CHAIRMAN	5.00	X		X				0.	0.	0.
(2) STEPHEN RUSH TREASURER	5.00	X		X				0.	0.	0.
(3) PETER ARNELL DIRECTOR	2.00	X						0.	0.	0.
(4) WILLIAM BROWN DIRECTOR	2.00	X						0.	0.	0.
(5) COMMISSIONER DANIEL A. NIGRO DIRECTOR	2.00	X						0.	0.	0.
(6) COMMISSIONER SALVATORE J. CASSA DIRECTOR	2.00	X						0.	0.	0.
(7) CHRIS J. CARRERA DIRECTOR	2.00	X						0.	0.	0.
(8) THOMAS VON ESSEN DIRECTOR	2.00	X						0.	0.	0.
(9) JOSEPH COPPOTELLI DIRECTOR	2.00	X						0.	0.	0.
(10) MATT DILIBERTO DIRECTOR	2.00	X						0.	0.	0.
(11) HEIDI HOTZLER DIRECTOR	2.00	X						0.	0.	0.
(12) CHIEF JAMES E. LEONARD DIRECTOR	2.00	X						0.	0.	0.
(13) HOWARD KOEPPPEL DIRECTOR	2.00	X						0.	0.	0.
(14) JOHN C. SANTORA DIRECTOR	2.00	X						0.	0.	0.
(15) WILLIAM B. SCHWARTZ DIRECTOR	2.00	X						0.	0.	0.
(16) JERRY I. SPEYER DIRECTOR	2.00	X						0.	0.	0.
(17) MICHAEL J. REGAN DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ROBERT S. TUCKER SECRETARY	2.00	X		X				0.	0.	0.
(19) JAMES WARD FORMER DIRECTOR	2.00	X						0.	0.	0.
(20) ROBERT T. ZITO VICE CHAIRMAN	2.00	X		X				0.	0.	0.
(21) DANI JAMES DIRECTOR	2.00	X						0.	0.	0.
(22) ADAM ROSE DIRECTOR	2.00	X						0.	0.	0.
(23) JURGEN TIMPERMAN DIRECTOR	2.00	X						0.	0.	0.
(24) THOMAS MADDEN DIRECTOR	2.00	X						0.	0.	0.
(25) JEAN O'SHEA EXECUTIVE DIRECTOR	50.00			X				171,453.	0.	6,164.
1b Sub-total								171,453.	0.	6,164.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								171,453.	0.	6,164.

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 **1**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ADIL BUSINESS SYSTEMS, INC. 167 MADISON AVENUE, NEW YORK, NY 10016	TEMP EMPLOYMENT	1,662,293.

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 **1**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	2,952,245.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	147,889.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,006,741.				
	g Noncash contributions included in lines 1a-1f: \$		1,028,700.				
	h Total. Add lines 1a-1f			7,106,875.			
	Program Service Revenue	2 a <u>EMS SEMINAR FEES</u>	Business Code	900099	161,050.	161,050.	
b <u>EDUCATIONAL MATERIALS</u>			511190	145,256.	145,256.		
c <u>PUBLICATION</u>			511120	126,908.	126,908.		
d <u>FIREZONE TICKET SALES</u>			900099	48,736.	48,736.		
e							
f All other program service revenue							
g Total. Add lines 2a-2f				481,950.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			184,229.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			161,045.			161,045.
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)			292,361.		292,361.
	8 a Gross income from fundraising events (not including \$ <u>2,952,245.</u> of contributions reported on line 1c). See Part IV, line 18	a		278,116.			
		b Less: direct expenses	b	278,116.			
		c Net income or (loss) from fundraising events			0.		
	9 a Gross income from gaming activities. See Part IV, line 19	a					
		b Less: direct expenses	b				
		c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a		1,098,606.			
		b Less: cost of goods sold	b	469,953.			
		c Net income or (loss) from sales of inventory			628,653.	474,766.	153,887.
Miscellaneous Revenue			Business Code				
11 a <u>MISCELLANEOUS</u>		900099	6,978.	6,978.			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			6,978.				
12 Total revenue. See instructions.				8,862,091.	963,694.	153,887.	637,635.

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,219,145.	2,219,145.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	312,440.	312,440.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	196,548.	85,007.	26,534.	85,007.
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	295,386.	244,062.	4,776.	46,548.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,112.	4,667.	-264.	2,709.
9 Other employee benefits	20,252.	11,621.	3,146.	5,485.
10 Payroll taxes	38,051.	19,061.	8,188.	10,802.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	65,349.		65,349.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	50,602.		50,602.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	83,446.	75,946.	3,500.	4,000.
12 Advertising and promotion	181,797.	179,649.	792.	1,356.
13 Office expenses	486,757.	404,652.	21,682.	60,423.
14 Information technology	8,703.	8,453.	250.	
15 Royalties				
16 Occupancy	752,051.	748,051.	4,000.	
17 Travel	8,719.	11,280.	20.	-2,581.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	109,465.	39,363.	1,825.	68,277.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	74,220.	74,220.		
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SMOKE ALARMS AND BATTER	958,529.	958,529.		
b TEMPORARY HELP	441,425.	373,391.	68,034.	0.
c COUNSELING SERVICES	132,816.	132,816.		
d MISCELLANEOUS	73,495.	37,936.	32,626.	2,933.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	6,516,308.	5,940,289.	291,060.	284,959.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,159,015.	1	4,589,899.
	2 Savings and temporary cash investments	552,649.	2	878,648.
	3 Pledges and grants receivable, net	1,662,113.	3	1,292,649.
	4 Accounts receivable, net	78,961.	4	83,602.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	419,629.	8	480,928.
	9 Prepaid expenses and deferred charges	44,738.	9	51,134.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 721,120.		
	b Less: accumulated depreciation	10b 394,661.	10c	326,459.
	11 Investments - publicly traded securities	6,605,689.	11	7,972,828.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	13,634,770.	16	15,676,147.	
Liabilities	17 Accounts payable and accrued expenses	384,952.	17	120,342.
	18 Grants payable	1,505,727.	18	1,414,683.
	19 Deferred revenue	281,187.	19	264,317.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	2,171,866.	26	1,799,342.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	9,444,122.	27	11,460,666.
	28 Temporarily restricted net assets	2,018,782.	28	2,416,139.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	11,462,904.	33	13,876,805.
	34 Total liabilities and net assets/fund balances	13,634,770.	34	15,676,147.

Form 990 (2017)

Part XI Reconciliation of Net AssetsCheck 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	8,862,091.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,516,308.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,345,783.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11,462,904.
5	Net unrealized gains (losses) on investments	5	68,119.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	13,876,806.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2017)

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number	
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11-2632404

Part I	Reason for Public Charity Status (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention, association of churches, or association described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An 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 in 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).

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

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3839630.	4569732.	6537011.	6902103.	7106875.	28955351.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3839630.	4569732.	6537011.	6902103.	7106875.	28955351.
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.						28955351.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	3839630.	4569732.	6537011.	6902103.	7106875.	28955351.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	338,892.	341,684.	348,430.	323,614.	345,274.	1697894.
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.)	152,935.	167,621.	141,833.	149,800.	488,928.	1101117.
11 Total support. Add lines 7 through 10						31754362.
12 Gross receipts from related activities, etc. (see instructions)					12	2,042,774.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						▶ <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	91.19	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	89.18	%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶ <input checked="" type="checkbox"/>
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶ <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			▶ <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			▶ <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			▶ <input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2017

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests - 2017.** 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 - 2016.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/>	The organization satisfied the Activities Test. Complete line 2 below.
b	<input type="checkbox"/>	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	<input type="checkbox"/>	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
2 Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	

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

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (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 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2017 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1	Distributable amount for 2017 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required; explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2017			
a				
b	From 2013			
c	From 2014			
d	From 2015			
e	From 2016			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2017 distributable amount			
i	Carryover from 2012 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2017 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2017 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6	Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7	Excess distributions carryover to 2018. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2013			
b	Excess from 2014			
c	Excess from 2015			
d	Excess from 2016			
e	Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

Part VI

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization

Employer identification number

FDNY FOUNDATION, INC.

11-2632404

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization	Employer identification number
FDNY FOUNDATION, INC.	11-2632404

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JOHN MICHAEL KOSTYNICK C/O FDNY FOUNDATION, INC BROOKLYN, NY 11201	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	AMELIA & BAYO OGUNLESI C/O FDNY FOUNDATION, INC BROOKLYN, NY 11201	\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DURACELL C/O FDNY FOUNDATION, INC BROOKLYN, NY 11201	\$ 580,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	KIDDE SAFETY C/O FDNY FOUNDATION, INC BROOKLYN, NY 11201	\$ 298,700.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	VECTOR MEDIA, LLC C/O FDNY FOUNDATION, INC BROOKLYN, NY 11201	\$ 150,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

FDNY FOUNDATION, INC.

11-2632404

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	132,000 DURACELL BATTERIES	\$ 580,000.	11/30/17
4	10000 SMOKE ALARMS/CO ALARMS	\$ 298,700.	05/31/18
5	MEDIA SERVICES (CALENDERS, BUS WRAPS, STORES)	\$ 150,000.	06/30/18
		\$	
		\$	
		\$	

Name of organization

Employer identification number

FDNY FOUNDATION, INC.

11-2632404

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" 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

2017

Open to Public
Inspection

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number

11-2632404

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$

(ii) Assets included in Form 990, Part X

▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$

b Assets included in Form 990, Part X

▶ \$

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

Schedule D (Form 990) 2017

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a ☐ Public exhibition d ☐ Loan or exchange programs
- b ☐ Scholarly research e ☐ Other _____
- c ☐ Preservation for future generations
- 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	6,605,689.	5,729,418.	5,545,979.	5,189,291.	4,454,294.
b Contributions	178,905.	250,000.	250,000.	250,000.	250,000.
c Net investment earnings, gains, and losses	1,188,233.	626,271.	-66,561.	106,688.	484,997.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	7,972,827.	6,605,689.	5,729,418.	5,545,979.	5,189,291.

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

a Board designated or quasi-endowment ☒ 100.00 %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

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

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

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		40,303.	19,930.	20,373.
c Leasehold improvements		680,817.	374,731.	306,086.
d Equipment				0.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				326,459.

Schedule D (Form 990) 2017

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" 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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	9,947,409.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	68,119.
b	Donated services and use of facilities	2b	1,067,801.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,135,920.
3	Subtract line 2e from line 1	3	8,811,489.
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	50,602.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	50,602.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	8,862,091.

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	7,533,508.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,067,801.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,067,801.
3	Subtract line 2e from line 1	3	6,465,707.
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	50,602.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	50,602.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,516,309.

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 FOUNDATION'S BOARD OF DIRECTORS HAS DESIGNATED PORTIONS OF UNRESTRICTED NET ASSETS FOR LONG TERM INVESTMENT. THE INCOME FROM THE BOARD-DESIGNATED ENDOWMENT WOULD BE AVAILABLE TO BE SPENT ON THE PROMOTION OF THE FOUNDATION'S MISSION.

PART X, LINE 2:

THE FOUNDATION ADOPTED THE PROVISIONS OF THE FINANCIAL ACCOUNTING STANDARDS BOARD'S ACCOUNTING STANDARDS CODIFICATION ("ASC") TOPIC 740-10-05, RELATING TO THE ACCOUNTING AND REPORTING FOR UNCERTAINTY ON INCOME TAXES. FOR THE FOUNDATION, THESE PROVISIONS COULD BE APPLICABLE TO THE INCURRENCE OF UNRELATED BUSINESS INCOME ("UBIT") ATTRIBUTABLE TO SOME

Part XIII Supplemental Information *(continued)*

OF THE FIRE ZONE RETAIL STORE MERCHANDISE. BECAUSE OF THE FOUNDATION'S
GENERAL TAX-EXEMPT STATUS, ASC TOPIC 740-10-05 DID NOT HAVE, AND IS NOT
ANTICIPATED TO HAVE, A MATERIAL IMPACT ON THE FOUNDATION'S FINANCIAL
STATEMENTS.

Department of the Treasury
Internal Revenue Service

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

- ▶ Attach to Form 990 or Form 990-EZ.
- ▶ Go to www.irs.gov/Form990 for the latest instructions.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number
11-2632404

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|---|--|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

[illegible]

Total

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

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 NONE	(d) Total events (add col. (a) through col. (c))
		DINNER (event type)	(event type)	(total number)	
Revenue	1 Gross receipts	3,230,361.			3,230,361.
	2 Less: Contributions	2,952,245.			2,952,245.
	3 Gross income (line 1 minus line 2)	278,116.			278,116.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	278,116.			278,116.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				278,116.
	11 Net income summary. Subtract line 10 from line 3, column (d)				0.

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

Part IV	Supplemental Information <i>(continued)</i>
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SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number

11-2632404

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
NEW YORK CITY FIRE DEPARTMENT C/O FDNY FOUNDATION, INC. BROOKLYN, NY 11201	13-6400434		2,219,145.	0.			TRAINING AND EDUCATION

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3 Enter total number of other organizations listed in the line 1 table ▶ 1.

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

Schedule I (Form 990) (2017)

Part III**Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
STUDENT SCHOLARSHIPS	13	312,440.	0.	FMV	

Part IV**Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.**PART I, LINE 2:**

THE FDNY FOUNDATION PROVIDES SCHOLARSHIPS TO UNIFORMED MEMBERS THAT NEED COLLEGE DEGREES TO FURTHER THEIR EXPERTISE AND ADVANCE IN THE RANKS OF THE FDNY. SCHOLARSHIP RECIPIENTS MUST GET PRIOR APPROVAL OF CLASSES, RECEIVE A MINIMUM OF A C GRADE AND WILL BE REIMBURSED AT THE END OF THE SCHOOL YEAR UPON CHIEF OF TRAINING SIGN OFF.

THE FOUNDATION ALSO PROVIDES SCHOLARSHIPS TO CHILDREN WHO HAVE LOST A PARENT WHO IS A UNIFORMED MEMBER OF THE FDNY. THE NAMES ARE PROVIDED AND

Part IV Supplemental Information

CONFIRMED BY THE FDNY FAMILY ASSISTANCE UNIT ASSISTANT COMMISSIONER. THE SCHOLARSHIP RECIPIENTS ARE REQUIRED TO SEND CONFIRMATION OF ENROLLMENT TO THE FDNY FAMILY ASSISTANCE UNIT. THE SCHOLARSHIP CHECKS ARE SENT DIRECTLY TO THE SCHOOL, OR TO THE 529 ACCOUNT OF THE SCHOLARSHIP RECIPIENT.

**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

2017

Open to Public
Inspection

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number

11-2632404

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

- | | |
|---|--|
| <input type="checkbox"/> Compensation committee | <input checked="" 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 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) 2017

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.

[illegible]

Part III Supplemental Information

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

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2017

Open To Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number

11-2632404

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (BATTERIES)	X	132,000	580,000	CASH VALUE
26 Other ▶ (SMOKE DETECTO)	X	10,000	298,700	CASH VALUE
27 Other ▶ (MEDIA SERVICE)	X	0	150,000	CASH VALUE
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least three years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2017

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number

11-2632404

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

DISASTER AND TERRORIST ACTS, PROTECTING THE LIVES AND PROPERTIES OF
RESIDENTS AND VISITORS IN NEW YORK CITY.

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

BETTER PROTECT ALL WHO LIVE, WORK AND VISIT NEW YORK CITY.

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

COMMUNITIES THROUGHOUT THE CITY. THE FDNY FOUNDATION ALSO FUNDS
BYSTANDER CPR AND COMPRESSIONS-ONLY CPR TRAINING PROGRAMS AND LAST YEAR
TRAINED MORE THAN 25,000 VOLUNTEERS INCLUDING 18,000 HIGH SCHOOL
STUDENTS. GRANTS ARE ALSO PROVIDED TO THE DEPARTMENT TO HELP UNIFORM
MEMBERS WITH EDUCATION, TRAINING AND EQUIPMENT.

FORM 990, PART VI, SECTION B, LINE 11B:

PROCESS FOR REVIEW OF FORM 990

A DRAFT COPY OF THE FORM 990 IS FIRST REVIEWED BY THE FINANCE COMMITTEE.
THE REVISED DRAFT IS GIVEN TO THE FULL BOARD OF DIRECTORS FOR REVIEW AND
QUESTIONS. AFTER ALL CHANGES HAVE BEEN ADDRESSED, THE FINAL 990 IS PROVIDED
TO THE BOARD BEFORE FILING.

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

CONFLICT OF INTEREST POLICY

BOARD MEMBERS AND PROFESSIONAL STAFF ARE REQUIRED TO ATTEST ANNUALLY TO

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

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number

11-2632404

THEIR FAMILIARITY WITH THE FOUNDATION'S POLICIES AND PROVIDE INFORMATION
CONCERNING ANY POSSIBLE CONFLICT OF INTEREST.

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

EXECUTIVE COMPENSATION POLICY

THE FDNY FOUNDATION PROCESS FOR DETERMINING EMPLOYEE COMPENSATION IS TO
REVIEW COMPARABLE SALARIES IN OTHER NOT FOR PROFIT ORGANIZATIONS, USE
VARIOUS POSTINGS SUCH AS THE CHRONICLE OF PHILANTHROPY AND THE CITY GUIDE
IN SALARY SCALES AND ALSO USE THE PROFESSIONALS FOR NON PROFIT SALARY
RANGE. ALL COMPENSATION IS APPROVED BY THE BOARD.

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

PUBLIC INSPECTION:

CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON
REQUEST. GOVERNING DOCUMENTS ARE NOT MADE AVAILABLE TO THE PUBLIC.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION'S BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR
OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN
INDEPENDENT ACCOUNTANT. THE PROCESS HAS NOT CHANGED FROM THE PRIOR
YEAR.

2017 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
				.000		HY16									
	* 990 PAGE 10 TOTAL OTHER						0.				0.	0.		0.	0.
	MACHINERY & EQUIPMENT														
1	COMPUTERS	05/01/02	SL	5.00		16	10,406.				10,406.	10,406.		0.	10,406.
2	COMPUTERS	12/01/02	SL	5.00		16	5,663.				5,663.	5,663.		0.	5,663.
7	DIGITAL PROJECTORS	02/01/04	SL	5.00		16	1,650.				1,650.	1,650.		0.	1,650.
8	EQUIPMENT	07/01/13	SL	5.00		16	173,586.				173,586.	121,510.		34,717.	156,227.
9	PROJECTOR	08/01/06	SL	5.00		16	7,863.				7,863.	7,863.		0.	7,863.
10	HAZARD HOUSES	02/01/05	SL	5.00		16	45,000.				45,000.	45,000.		0.	45,000.
11	AUDIO/VIDEO EQUIPMENT	07/01/00	SL	5.00		16	44,042.				44,042.	44,042.		0.	44,042.
12	PROJECTOR/CAMERAS	02/01/98	SL	5.00		16	13,455.				13,455.	13,455.		0.	13,455.
13	CASH REGISTERS AND SCANNERS	08/01/10	SL	7.00		16	19,662.				19,662.	18,257.		1,405.	19,662.
14	COMPUTERS	06/01/05	SL	5.00		16	4,720.				4,720.	4,720.		0.	4,720.
15	COMPUTERS	12/01/03	SL	5.00		16	1,105.				1,105.	1,105.		0.	1,105.
16	COMPUTERS	03/01/98	SL	5.00		16	9,660.				9,660.	9,960.		0.	9,960.
17	EQUIPMENT	06/01/15	SL	5.00		16	7,250.				7,250.	3,625.		1,450.	5,075.
18	EQUIPMENT	12/31/15	SL	3.00		16	20,744.				20,744.	10,372.		6,915.	17,287.
19	EQUIPMENT	12/31/15	SL	7.00		16	22,845.				22,845.	4,896.		3,264.	8,160.

728111 04-01-17

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2017 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
20	EQUIPMENT	12/31/15	SL	5.00		16	1,303.				1,303.	391.		261.	652.
21	EQUIPMENT	12/31/16	SL	5.00		16	2,860.				2,860.	285.		572.	857.
22	EQUIPMENT	12/31/17	SL	5.00		16	1,213.				1,213.			121.	121.
23	VEHICLES	12/31/17	SL	7.00		16	207,081.				207,081.			14,792.	14,792.
24	COMPUTERS	12/31/17	SL	5.00		16	60,000.				60,000.			6,000.	6,000.
25	EQUIPMENT	12/31/17	SL	5.00		16	20,324.				20,324.			2,032.	2,032.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						680,432.				680,432.	303,200.		71,529.	374,729.
	OTHER														
3	LEASEHOLD IMPROVEMENTS	02/01/11	SL	15.00		16	40,304.				40,304.	17,242.		2,687.	19,929.
	* 990 PAGE 10 TOTAL OTHER						40,304.				40,304.	17,242.		2,687.	19,929.
	* GRAND TOTAL 990 PAGE 10 DEPR						720,736.				720,736.	320,442.		74,216.	394,658.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						432,118.			0.	432,118.	320,442.			371,713.
	ACQUISITIONS						288,618.			0.	288,618.	0.			22,945.
	DISPOSITIONS						0.			0.	0.	0.			0.
	ENDING BALANCE						720,736.			0.	720,736.	320,442.			394,658.
	ENDING ACCUM DEPR											394,658.			

728111 04-01-17

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990 PAGE 10

[illegible]

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3500 NEW YORK, NY 10119-3601
Amount due or refund	NO AMOUNT IS DUE.
Make check payable to	NO AMOUNT IS DUE.
Mail tax return and check (if applicable) to	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027
Return must be mailed on or before	MAY 15, 2019
Special Instructions	THE RETURN SHOULD BE SIGNED AND DATED.

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0687

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed		Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)		D Employer identification number (Employees' trust, see instructions.)	
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)		Print or Type FDNY FOUNDATION, INC.		11-2632404	
		Number, street, and room or suite no. If a P.O. box, see instructions. 9 METROTECH CENTER		E Unrelated business activity codes (See instructions.)	
		City or town, state or province, country, and ZIP or foreign postal code BROOKLYN, NY 11201		453000	
C Book value of all assets at end of year 15,676,147.		F Group exemption number (See instructions.)			
		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			
H Describe the organization's primary unrelated business activity. MERCHANDISE SALES					
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation.					
J The books are in care of JEAN O'SHEA Telephone number 718-999-0779					

Part I Unrelated Trade or Business Income		(A) Income		(B) Expenses	(C) Net
1 a	Gross receipts or sales 268,926.				
b	Less returns and allowances	c	Balance		
1c		2	268,926.		
2	Cost of goods sold (Schedule A, line 7)	3	115,039.		
3	Gross profit. Subtract line 2 from line 1c	4a	153,887.		153,887.
4a	Capital gain net income (attach Schedule D)	4b			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4c			
c	Capital loss deduction for trusts	5			
5	Income (loss) from partnerships and S corporations (attach statement)	6			
6	Rent income (Schedule C)	7			
7	Unrelated debt-financed income (Schedule E)	8			
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	9			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	10			
10	Exploited exempt activity income (Schedule I)	11			
11	Advertising income (Schedule J)	12			
12	Other income (See instructions; attach schedule)	13	153,887.		153,887.
13	Total. Combine lines 3 through 12				

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)		(A) Income		(B) Expenses	(C) Net
14	Compensation of officers, directors, and trustees (Schedule K)	14			
15	Salaries and wages	15			39,367.
16	Repairs and maintenance	16			21,054.
17	Bad debts	17			
18	Interest (attach schedule)	18			
19	Taxes and licenses	19			
20	Charitable contributions (See instructions for limitation rules)	20			
21	Depreciation (attach Form 4562)	21	18,168.		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		22b	18,168.
23	Depletion	23			
24	Contributions to deferred compensation plans	24			
25	Employee benefit programs	25			
26	Excess exempt expenses (Schedule I)	26			
27	Excess readership costs (Schedule J)	27			
28	Other deductions (attach schedule) SEE STATEMENT 1	28			77,727.
29	Total deductions. Add lines 14 through 28	29			156,316.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30			-2,429.
31	Net operating loss deduction (limited to the amount on line 30) SEE STATEMENT 2	31			
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32			-2,429.
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33			1,000.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34			-2,429.

Part III Tax Computation**35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ☐ See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ (2) \$ (3) \$

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

c Income tax on the amount on line 34 35c 0.

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:☐ Tax rate schedule or ☐ Schedule D (Form 1041) 36**37 Proxy tax.** See instructions 37**38 Alternative minimum tax** 38**39 Tax on Non-Compliant Facility Income.** See instructions 39**40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies 40 0.**Part IV Tax and Payments****41a Foreign tax credit** (corporations attach Form 1118; trusts attach Form 1116) 41a

b Other credits (see instructions) 41b

c General business credit. Attach Form 3800 41c

d Credit for prior year minimum tax (attach Form 8801 or 8827) 41d

e **Total credits.** Add lines 41a through 41d 41e**42 Subtract line 41e from line 40** 42 0.**43 Other taxes.** Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) 43**44 Total tax.** Add lines 42 and 43 44 0.**45a Payments:** A 2016 overpayment credited to 2017 45a

b 2017 estimated tax payments 45b

c Tax deposited with Form 8868 45c

d Foreign organizations: Tax paid or withheld at source (see instructions) 45d

e Backup withholding (see instructions) 45e

f Credit for small employer health insurance premiums (Attach Form 8941) 45f

g Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total 45g**46 Total payments.** Add lines 45a through 45g 46**47 Estimated tax penalty** (see instructions). Check if Form 2220 is attached ☐ 47**48 Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed 48 0.**49 Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid 49 0.**50 Enter the amount of line 49 you want:** Credited to 2018 estimated tax Refunded 50**Part V Statements Regarding Certain Activities and Other Information** (see instructions)**51** At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ☐ Yes ☒ No**52** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. ☐ Yes ☒ No**53** Enter the amount of tax-exempt interest received or accrued during the tax year \$**Sign Here**

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Date Title **EXECUTIVE DIRECTOR**May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN P01366109
Firm's name **BUCHBINDER TUNICK & CO. LLP** Firm's EIN **13-1578842**
ONE PENN PLAZA - SUITE 3500
Firm's address **NEW YORK, NY 10119-3601** Phone no. **212-695-5003**

Form 990-T (2017)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

► **Information about Form 8868 and its instructions is at www.irs.gov/form8868**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

		Enter filer's identifying number
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	FDNY FOUNDATION, INC.	11-2632404
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	9 METROTECH CENTER	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	BROOKLYN, NY 11201	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

JEAN O'SHEA

- The books are in the care of ► 9 METRO TECH CENTER - BROOKLYN, NY 11201-3857
Telephone No. ► 718-999-0779 Fax No. ► ☐
- If the organization does not have an office or place of business in the United States, check this box ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► ☐ . If it is for part of the group, check this box ► ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 2019, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year _____ or
- ☒ tax year beginning JUL 1, 2017, and ending JUN 30, 2018

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

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

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

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **COST**

1	Inventory at beginning of year	1	95,192.	6	Inventory at end of year	6	48,471.
2	Purchases	2	68,318.	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	115,039.
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a	Additional section 263A costs (attach schedule)	4a					
4b	Other costs (attach schedule)	4b					X
5	Total. Add lines 1 through 4b	5	163,510.				

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

(1)			
(2)			
(3)			
(4)			
2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)	
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)		
(1)			
(2)			
(3)			
(4)			
Total	0.	Total	0.
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	
0.		0.	

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
0.			0.	0.
Total dividends-received deductions included in column 8			0.	

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).	Enter here and on page 1, Part I, line 9, column (B).	
Totals		0.	0.	

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).	Enter here and on page 1, Part II, line 26.		
Totals		0.	0.	0.		

Schedule J - Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2017)

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	1
DESCRIPTION		AMOUNT	
ADVERTISING AND PROMOTION		7,265.	
OFFICE EXPENSE		24,990.	
TEMP HELP		44,906.	
EQUIPMENT RENTAL		566.	
TOTAL TO FORM 990-T, PAGE 1, LINE 28		77,727.	

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT	2
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
06/30/06	31,899.	0.	31,899.	31,899.	
06/30/07	28,158.	0.	28,158.	28,158.	
06/30/08	18,497.	0.	18,497.	18,497.	
06/30/09	58,161.	0.	58,161.	58,161.	
06/30/10	24,861.	0.	24,861.	24,861.	
06/30/11	1,866.	0.	1,866.	1,866.	
06/30/12	32,327.	0.	32,327.	32,327.	
06/30/13	39,205.	0.	39,205.	39,205.	
06/30/14	33,019.	0.	33,019.	33,019.	
06/30/15	371,241.	0.	371,241.	371,241.	
06/30/16	15,345.	0.	15,345.	15,345.	
06/30/17	20,305.	0.	20,305.	20,305.	
NOL CARRYOVER AVAILABLE THIS YEAR			674,884.	674,884.	

2017 TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CT-13

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3500 NEW YORK, NY 10119-3601
To be signed and dated by	NOT APPLICABLE
Amount of tax	Total tax \$ 250.00 Less: payments and credits \$ 250.00 Plus: other amount \$ 0.00 Plus: interest and penalties \$ 0.00 NO PMT REQUIRED \$
Overpayment	Credited to your estimated tax \$ 0.00 Other amount \$ 0.00 Refunded to you \$ 0.00
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE NYSDTF, PLEASE SIGN, DATE AND RETURN FORM TR-579-CT TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE NYSDTF. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE NYSDTF.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	



New York State E-File Signature Authorization for Tax Year 2017 For Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Electronic return originator (ERO)/paid preparer: Do not mail this form to the Tax Department. Keep it for your records.

Legal name of corporation: **FDNY FOUNDATION, INC.**

Return type (mark an X for all that apply): CT-3 _____ CT-3-A _____ CT-3-M _____ CT-3-S _____ CT-13 X CT-33 _____
CT-33-A _____ CT-33-C _____ CT-33-M _____ CT-33-NL _____ CT-300 _____ CT-400 _____

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3-M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as

both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in TSB-M-05(1)C, *Alternative Methods of Signing for Tax Return Preparers*. Go to our website at www.tax.ny.gov to find this document.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do not use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*; CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*; CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*; CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*; CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*; or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2017 Corporation Tax Extension*.

Financial institution information (required if electronic payment is authorized)

1 Amount of authorized debit 1. _____
2 Financial institution routing number 2. _____
3 Financial institution account number 3. _____

Part A - Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2017 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2017 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2017 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Signature of authorized officer of the corporation: _____ Date: _____
Print your name and title: **JEAN O'SHEA, EXECUTIVE DIRECTOR**

Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2017 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2017 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2017 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2017 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: _____ Date: _____
Print name: _____

Paid preparer's signature: _____ Date: _____
Print name: _____

**CT-13**

Department of Taxation and Finance

**Unrelated Business Income
Tax Return**

All filers enter tax period:

Tax Law - Article 13

beginning **07-01-17**ending **06-30-18**

Employer identification number (EIN) 11-2632404	File number MM8	Business telephone number 718-999-0779	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation FDNY FOUNDATION, INC.		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box 9 METROTECH CENTER		Date of incorporation 09-11-81	
City BROOKLYN, NY 11201		State	ZIP code
NAICS business code number (from federal return) 453000		If address/phone above is new, mark an X in the box <input type="checkbox"/>	
Principal unrelated business activity (see instructions) MERCHANDISE SALES		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
		Audit (for Tax Department use only)	

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit**Organization** - Have you filed this New York State application for exemption? (see instructions) Yes ☐ No ☒Mark an **X** in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a) ☐Mark an **X** in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions) ☐

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax	A	Payment enclosed
◀ Attach your payment here. Detach all check stubs. (See instructions for details.)		

Computation of income and tax

1 Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	-2,429.
2 New York State Article 13 and Article 23 tax deducted on federal return	2	
3 Additions required for shareholders of federal S corporations (see instructions)	3	
4 Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5 Other additions (see instructions) • IRC section 199 deduction:	5	
6 Add lines 1 through 5	6	-2,429.
7 Other income (see instructions)	7	
8 Federal S corporation shareholder subtractions (see instructions)	8	
9 Other subtractions (see instructions)	9	
10 Total subtractions (add lines 7, 8, and 9)	10	
11 Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	-2,429.
12 New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	
13 Taxable income (subtract line 12 from line 11)	13	-2,429.
14 Allocated taxable income (multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed)	14	-2,429.
15 Tax based on income (multiply line 14 by 9% (.09))	15	0.
16 Minimum tax	16	250. 00
17 Tax (line 15 or line 16, whichever is larger)	17	250.
18 Total prepayments from line 46	18	250.
19 Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	
20 Interest on late payment (see instructions)	20	
21 Late filing and late payment penalties (see instructions)	21	
22 Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	
23 Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	
24 Amount of overpayment on line 23 to be credited to next year	24	
25 Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

See page 3 for third-party designee, certification, and signature entry areas.

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Have you been audited by the Internal Revenue Service in the past 5 years?

Yes ☐No ☒

If Yes, list years: _____

Federal return was filed on:

990-T ☒Other: ☐

Attach a complete copy of your federal return.

Schedule A - Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:		A New York State	B Everywhere
26	Real estate owned (see instructions)	26	
27	Gross rents (attach list; see instructions)	27	
28	Inventories owned	28	
29	Other tangible personal property owned (see instructions)	29	
30	Total (add lines 26 through 29)	30	
31	Percentage in New York State (divide line 30, column A, by line 30, column B)	31	%

Receipts in the regular course of business from:

32	Sales of tangible personal property shipped to points within New York State	32	
33	All sales of tangible personal property	33	
34	Services performed	34	
35	Rentals of property	35	
36	Other business receipts	36	
37	Total (add lines 32 through 36)	37	
38	Percentage in New York State (divide line 37, column A, by line 37, column B)	38	%
39	Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39	
40	Percentage in New York State (divide line 39, column A, by line 39, column B)	40	%
41	Total of New York State percentages (add lines 31, 38, and 40)	41	%
42	Business allocation percentage (divide line 41 by three or by the number of percentages)	42	%

Composition of prepayments claimed on line 18*

	Date paid	Amount
43	11-15-18	250.
44a		
44b		
44c		
45		
46		250.

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return informationIf filing an amended return, mark an **X** in the box for any items that apply and attach documentation.Final federal determination ☐

If marked, enter date of determination: • _____

Net operating loss (NOL) carryback ☐Capital loss carryback ☐Federal return filed Form 1139 • ☐Amended Form 990-T ☐

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Third-party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)		Designee's phone number	
	Designee's e-mail address				PIN
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person JEAN O'SHEA		Signature of authorized person		Official title EXECUTIVE DIRECTOR
	E-mail address of authorized person			Telephone number 718-999-0779	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) BUCHBINDER TUNICK & CO. LLP			Firm's EIN 13-1578842	Preparer's PTIN or SSN P01366109
	Signature of individual preparing this return		Address ONE PENN PLAZA - SUITE 3500 NEW YORK, NY 10119-3601		City State ZIP code
	E-mail address of individual preparing this return GAUTERI@BUCHBINDER.COM			Preparer's NYTPRIN or Excl. code 03	Date

See instructions for where to file.

400003171019





Department of Taxation and Finance

Request for Six-Month Extension to File

(for franchise/business taxes, MTA surcharge, or both)

Tax Law - Articles 9-A, 13, and 33

CT-5

All filers must enter tax period:

beginning **07-01-17** ending **06-30-18**

Employer identification number (EIN) 11-2632404	File number MM8	Business telephone number 718-999-0779		
Legal name of corporation FDNY FOUNDATION, INC.		Trade name / DBA		
Mailing name (if different from legal name) and address c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box 9 METROTECH CENTER		Date of incorporation 09-11-81		
City BROOKLYN, NY 11201		State ZIP code	Foreign corporations: date began business in NYS	Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business Information in Form CT-1.				

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3-M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Article 9-A		Article 13	Article 33			
CT-3 <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-13 <input checked="" type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	CT-33-M <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax	Payment enclosed
← Attach your payment here. Detach all check stubs. (See instructions for details.)	A. 250.

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in this box on either line C or D (see instructions).

Do **not** complete line A and lines 1 through 16.

B. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) **B**

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

C. If this extension request is for the **first** tax year that your are being included in a **new** combined group filing a combined return, mark an **X** in the box **C** ☐

D. If this extension request is for the **first** tax year that your are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box **D** ☐

Computation of estimated franchise tax

1	Franchise tax from the worksheet in Form CT-5-I	1	250.
2			
3			
4	Prepayments of franchise tax (from line 16, column A)	4	
5	Balance due - franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	250.

Computation of estimated MTA surcharge

6	MTA surcharge from the worksheet in Form CT-5-I	6	
7			
8			
9	Prepayments of MTA surcharge (from line 16, column B)	9	
10	Balance due - MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11	Total balance due (see instructions)	11	250.

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11-01-17

Composition of prepayments - Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

	Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300 ...	12		
13a Second installment from Form CT-400	13a		
13b Third installment from Form CT-400	13b		
13c Fourth installment from Form CT-400	13c		
14 Overpayment credited from prior years	14		
15 Overpayment credited from Form CT- Period	15		
16 Total prepayments (total all entries in column A and column B)	16		

Paid preparer use only (see Instr.)	Firm's name (or yours if self-employed) BUCHBINDER TUNICK & CO. LLP		Firm's EIN 13-1578842		Preparer's PTIN or SSN P01366109	
	Signature of individual preparing this document	Address ONE PENN PLAZA - SUI		City NEW YORK	State NY	ZIP code 10119-3601
	E-mail address of individual preparing this document GAUTERI@BUCHBINDER.COM		Preparer's NYTPRN 03		or Excl. code 03	

See instructions for where to file

455002171019

768512
11-01-17

**CT-2**

Department of Taxation and Finance

Corporation Tax Return Summary**THIS FORM MUST
BE FILED WITH
YOUR RETURN**

1 Legal name of corporation
1. FDNY FOUNDATION, INC.

Payment
enclosed

2.

- 3 Return type
4 Employer ID number (EIN)
5 File number (FCC)
6 Period beginning date (mm-dd-yy)
7 Period ending date (mm-dd-yy)
8 Amended (Y=1; N=0)
9 Address change (Y=1; N=0)
10 Final (Y=1; N=0)
11 NAICS code
12 MTA indicator (None = 0, Y=1, N=2, Both = 3)
13 Federal 1120-H filed (Y=1, N=0)
14 REIT/RIC indicator (Y=1, N=0)
15 Tax due/MTA surcharge
16 Mandatory first installment (MFI) - no extension filed and tax due is over \$1,000
17a Return a Gift to Wildlife
17b Breast Cancer Research and Education Fund
17c Prostate and Testicular Cancer Research and Education Fund
17d 9/11 Memorial
17e Volunteer Firefighting & EMS Recruitment Fund
17f Veterans Remembrance
17g Women's Cancers Education and Prevention Fund
17h New York State Veterans' Homes
18 Balance due
19 Amount of overpayment credited to next period - NYS
20 Refund of overpayment
21 Refund of unused tax credits
22 Tax credits to be credited as an overpayment to next year's return
23 Amount of overpayment credited to next period - MTA
24 Amount of MTA surcharge retaliatory tax credit to be refunded
25 Fixed dollar minimum
26 Designated agent's (Article 9-A) or combined parent's (Article 33) EIN
27 New York receipts
28 Have you been convicted of an offence (NYS Penal Law, Art. 200 or 496, or section 195.20)?
29 Paid preparer's EIN
30 Preparer's NYTPRIN
31 Excl. code

3.	CT13
4.	11-2632404
5.	MM8
6.	07-01-17
7.	06-30-18
8.	0
9.	0
10.	
11.	453000
12.	
13.	
14.	
15.	250.00
16.	
17a.	
17b.	
17c.	
17d.	
17e.	
17f.	
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For office use only

Form CT-186-E filers only

32	Excise tax on telecommunication services - NYS	32.	<input type="text"/>	<input type="text"/>
33	Excise tax on mobile telecommunication services subject to the 2.9% rate	33.	<input type="text"/>	<input type="text"/>
34	Total excise tax on telecommunication services	34.	<input type="text"/>	<input type="text"/>
35	Tax on gross income - NYS	35.	<input type="text"/>	<input type="text"/>
36	MTA surcharge related to non-mobile telecommunication services	36.	<input type="text"/>	<input type="text"/>
37	MTA surcharge related to telecommunication service subject to the 0.721% tax rate	37.	<input type="text"/>	<input type="text"/>
38	Total MTA surcharge related to telecommunication services	38.	<input type="text"/>	<input type="text"/>
39	MTA surcharge on gross income	39.	<input type="text"/>	<input type="text"/>
40				
41				
42				
43				
44				
45				
46	Balance due - NYS	46.	<input type="text"/>	<input type="text"/>
47	Balance due - MTA	47.	<input type="text"/>	<input type="text"/>
48	Provided telecommunication services in the MCTD this year? (<i>None = 0, Y = 1, N = 2, Both = 3</i>)	48.	<input type="text"/>	
49	Subject to supervision of the Department of Public Service and provided utility services in the MCTD this year? (<i>None = 0, Y = 1, N = 2, Both = 3</i>)	49.	<input type="text"/>	
50	Overpayment credited to next year's tax - NYS	50.	<input type="text"/>	<input type="text"/>
51	Overpayment credited to next year's tax - MTA	51.	<input type="text"/>	<input type="text"/>
52	Refund of overpayment - NYS	52.	<input type="text"/>	<input type="text"/>
53	Refund of overpayment - MTA	53.	<input type="text"/>	<input type="text"/>
54	Refund of unused tax credits - NYS	54.	<input type="text"/>	<input type="text"/>
55	Refund of unused tax credits - MTA	55.	<input type="text"/>	<input type="text"/>
56	Refundable tax credits to be credited to next year's tax - NYS	56.	<input type="text"/>	<input type="text"/>
57	Refundable tax credits to be credited to next year's tax - MTA	57.	<input type="text"/>	<input type="text"/>

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TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3500 NEW YORK, NY 10119-3601
Amount due or refund	BALANCE DUE OF \$775.00
Make check payable to	DEPARTMENT OF LAW
Mail tax return and check (if applicable) to	NYS OFFICE OF ATTORNEY GENERAL CHARITIES BUREAU REGISTRATION SECTION 28 LIBERTY STREET NEW YORK, NY 10005
Return must be mailed on or before	PLEASE MAIL AS SOON AS POSSIBLE.
Special Instructions	THE REPORT SHOULD BE SIGNED AND DATED BY THE AUTHORIZED INDIVIDUAL(S). THE ATTACHED COPY OF FEDERAL FORM 990 MUST BE PROPERLY SIGNED AND DATED.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2017

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1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 07/01/2017 and Ending (mm/dd/yyyy) 06/30/2018

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: FDNY FOUNDATION, INC.	Employer Identification Number (EIN): 11-2632404
	Mailing Address: 9 METROTECH CENTER	NY Registration Number: 02-98-21
	City / State / ZIP: BROOKLYN, NY 11201	Telephone: 718 999-0779
	Website: WWW.FDNYFOUNDATION.ORG	Email: JEAN.OSHEA@FDNY.NYC

Check your organization's registration category: ☐ 7A only ☐ EPTL only ☒ DUAL (7A & EPTL) ☐ EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

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

President or Authorized Officer:

JEAN O'SHEA
EXECUTIVE DIRECTOR

Signature

Print Name and Title

Date

STEVE RUSH
TREASURER

Chief Financial Officer or Treasurer:

Signature

Print Name and Title

Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes

☒ No

4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☒ Yes

☐ No

4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ 25.	EPTL filing fee: \$ 750.	Total fee: \$ 775.	Make a single check or money order payable to: "Department of Law"
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CHAR500 Annual Filing for Charitable Organizations (Updated April 2018)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☒ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- ☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- ☒ Audit Report if you received total revenue and support greater than \$750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ \$0, if you checked the 7A exemption in Part 3a
- ☒ \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ \$0, if you checked the EPTL exemption in Part 3b
- ☐ \$25, if the NET WORTH is less than \$50,000
- ☐ \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- ☐ \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- ☐ \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- ☒ \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- ☐ \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.**DUAL** filers are registered under both 7A and EPTL.**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.**Where do I find my organization's NET WORTH?**

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

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If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
FDNY FOUNDATION, INC.	02-98-21

2. Government Grants

Name of Government Agency	Amount of Grant
1. DEPARTMENT OF HOMELAND SECURITY	1. 147,889.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 147,889.

FDNY FOUNDATION, INC.
Financial Statements
For the Years Ended June 30, 2018 and 2017

FDNY FOUNDATION, INC.
For the Years Ended June 30, 2018 and 2017

INDEX

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
FDNY Foundation, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of FDNY Foundation, Inc. (the "Foundation") which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of FDNY Foundation, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Buchbinder Tunick & Company LLP

BUCHBINDER TUNICK & COMPANY LLP

New York, NY
January 25, 2019

FDNY FOUNDATION, INC.
Statements of Financial Position
June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Assets:		
Cash and cash equivalents	\$ 5,468,547	\$ 4,711,664
Pledges receivable, net	942,607	1,278,833
Grants receivable	350,042	383,280
Royalties and other receivables	83,602	78,961
Investments	7,972,828	6,605,689
Inventory	480,928	419,629
Prepaid expenses and other assets	51,134	44,738
Property and equipment, net	<u>326,459</u>	<u>111,976</u>
Total assets	<u>\$ 15,676,147</u>	<u>\$ 13,634,770</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 120,342	\$ 384,952
Grants payable	1,414,683	1,505,727
Deferred revenue	<u>264,317</u>	<u>281,187</u>
Total liabilities	<u>1,799,342</u>	<u>2,171,866</u>
Commitments and contingencies		
Net assets:		
Unrestricted:		
Undesignated	3,487,838	2,838,433
Board-designated endowment	<u>7,972,828</u>	<u>6,605,689</u>
Total unrestricted	11,460,666	9,444,122
Temporarily restricted	<u>2,416,139</u>	<u>2,018,782</u>
Total net assets	<u>13,876,805</u>	<u>11,462,904</u>
Total liabilities and net assets	<u>\$ 15,676,147</u>	<u>\$ 13,634,770</u>

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Activities
For the years ended June 30, 2018 and 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public support and revenue:						
Contributions and private grants (including in-kind contributions of \$2,096,501 and \$2,193,731 for 2018 and 2017, respectively)	\$ 3,527,955	\$ 1,546,587	\$ 5,074,542	\$ 3,381,737	\$ 1,288,768	\$ 4,670,505
Government grants	147,889	-	147,889	790,016	-	790,016
Special events (net of direct benefit to donors of \$278,116 and \$192,917 for 2018 and 2017, respectively)	2,952,245	-	2,952,245	2,659,383	-	2,659,383
Rental income	-	-	-	3,700	-	3,700
Licensing royalties and commissions	161,045	-	161,045	173,820	-	173,820
Merchandise sales - Fire Zone retail (net of cost of goods sold of \$469,953 and \$559,139 for 2018 and 2017, respectively)	628,653	-	628,653	512,314	-	512,314
Publications	126,908	-	126,908	136,886	-	136,886
Interest and dividends, net	133,627	-	133,627	94,519	-	94,519
Net realized and unrealized gains on investments	360,480	-	360,480	532,913	-	532,913
Document control unit processing	145,256	-	145,256	51,189	-	51,189
Other	216,764	-	216,764	206,280	-	206,280
	<u>8,400,822</u>	<u>1,546,587</u>	<u>9,947,409</u>	<u>8,542,757</u>	<u>1,288,768</u>	<u>9,831,525</u>
Net assets released from restrictions	<u>1,149,230</u>	<u>(1,149,230)</u>	<u>-</u>	<u>1,267,623</u>	<u>(1,267,623)</u>	<u>-</u>
Total public support and revenue	<u>9,550,052</u>	<u>397,357</u>	<u>9,947,409</u>	<u>9,810,380</u>	<u>21,145</u>	<u>9,831,525</u>
Expenses:						
Program services:						
Fire zone educational and retail	1,093,539	-	1,093,539	1,049,784	-	1,049,784
Wellness programs	351,714	-	351,714	350,605	-	350,605
Fire and life safety programs	5,533,304	-	5,533,304	6,557,044	-	6,557,044
Total program services	<u>6,978,557</u>	<u>-</u>	<u>6,978,557</u>	<u>7,957,433</u>	<u>-</u>	<u>7,957,433</u>
Supporting services:						
Management and general	269,992	-	269,992	260,731	-	260,731
Fundraising	284,959	-	284,959	274,407	-	274,407
Total supporting services	<u>554,951</u>	<u>-</u>	<u>554,951</u>	<u>535,138</u>	<u>-</u>	<u>535,138</u>
Total expenses	<u>7,533,508</u>	<u>-</u>	<u>7,533,508</u>	<u>8,492,571</u>	<u>-</u>	<u>8,492,571</u>
Change in net assets	2,016,544	397,357	2,413,901	1,317,809	21,145	1,338,954
Net assets:						
Beginning of year	<u>9,444,122</u>	<u>2,018,782</u>	<u>11,462,904</u>	<u>8,126,313</u>	<u>1,997,637</u>	<u>10,123,950</u>
End of year	<u>\$ 11,460,666</u>	<u>\$ 2,416,139</u>	<u>\$ 13,876,805</u>	<u>\$ 9,444,122</u>	<u>\$ 2,018,782</u>	<u>\$ 11,462,904</u>

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Functional Expenses
For the year ended June 30, 2018
(with summarized totals for June 30, 2017)

	Program Services				Supporting Services			Totals	
	Fire Zone Educational and Retail	Wellness Programs	Fire and Life Safety Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	2018	2017
Salaries	\$ 148,345	\$ -	\$ 178,057	\$ 326,402	\$ 30,478	\$ 128,888	\$ 159,366	\$ 485,768	\$ 424,236
Payroll taxes and benefits	12,476	-	25,540	38,016	11,903	21,663	33,566	71,582	72,596
Professional fees	-	-	75,946	75,946	68,849	4,000	72,849	148,795	136,922
Counseling services	-	-	132,816	132,816	-	-	-	132,816	60,990
Meeting space rental and related expenses	812	-	38,551	39,363	1,825	68,277	70,102	109,465	105,565
Printing and publications	560	-	16,041	16,601	1,060	29,994	31,054	47,655	36,884
Dues and subscriptions	1,969	-	3,623	5,592	6,229	6,160	12,389	17,981	12,233
Supplies and materials	7,184	1,070	21,608	29,862	5,167	8,229	13,396	43,258	31,030
Advertising and promotion	29,678	-	1,149,971	1,179,649	792	1,356	2,148	1,181,797	1,229,574
Smoke alarms and batteries	-	-	958,529	958,529	-	-	-	958,529	1,479,071
Rent	454,968	298,769	32,582	786,319	33,533	-	33,533	819,852	816,637
Postage, shipping and delivery	51,698	-	7,174	58,872	703	1,507	2,210	61,082	69,848
Grants to Fire Department	-	-	2,219,145	2,219,145	-	-	-	2,219,145	2,393,000
Equipment rental and expense	2,314	-	113,152	115,466	1,393	224	1,617	117,083	68,454
Telephone	5,407	9,176	90	14,673	2,451	-	2,451	17,124	29,973
Repairs and maintenance	86,009	-	1,944	87,953	2,645	323	2,968	90,921	78,583
Communication and internet	19	8,125	309	8,453	250	-	250	8,703	5,581
Bank charges and other fees	26,549	120	14,925	41,594	1,534	13,986	15,520	57,114	52,455
Utilities	-	34,039	-	34,039	500	-	500	34,539	32,800
Travel	599	-	10,681	11,280	20	(2,581)	(2,561)	8,719	21,318
Temporary help	183,449	-	189,942	373,391	68,034	-	68,034	441,425	657,654
Scholarships	-	-	312,440	312,440	-	-	-	312,440	551,575
Other	7,283	415	30,238	37,936	32,626	2,933	35,559	73,495	73,204
Total expenses before depreciation	1,019,319	351,714	5,533,304	6,904,337	269,992	284,959	554,951	7,459,288	8,440,183
Depreciation	74,220	-	-	74,220	-	-	-	74,220	52,388
Total expenses after depreciation	\$ 1,093,539	\$ 351,714	\$ 5,533,304	\$ 6,978,557	\$ 269,992	\$ 284,959	\$ 554,951	\$ 7,533,508	\$ 8,492,571

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Functional Expenses (Continued)
For the year ended June 30, 2017

	Program Services				Supporting Services			Totals
	Fire Zone Educational and Retail	Wellness Programs	Fire and Life Safety Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	2017
Salaries	\$ 70,317	\$ -	\$ 149,642	\$ 219,959	\$ 49,427	\$ 154,850	\$ 204,277	\$ 424,236
Payroll taxes and benefits	3,597	-	14,824	18,421	51,613	2,562	54,175	72,596
Professional fees	1,066	2,250	62,349	65,665	71,257	-	71,257	136,922
Counseling services	-	-	60,990	60,990	-	-	-	60,990
Meeting space rental and related expenses	557	331	74,484	75,372	129	30,064	30,193	105,565
Printing and publications	4,884	-	1,015	5,899	6,814	24,171	30,985	36,884
Dues and subscriptions	1,472	-	780	2,252	2,185	7,796	9,981	12,233
Supplies and materials	6,529	161	18,700	25,390	1,352	4,288	5,640	31,030
Advertising and promotion	16,862	-	1,211,161	1,228,023	1,425	126	1,551	1,229,574
Smoke alarms and batteries	-	-	1,479,071	1,479,071	-	-	-	1,479,071
Rent	454,968	292,670	35,466	783,104	33,533	-	33,533	816,637
Postage, shipping and delivery	59,246	-	8,390	67,636	1,493	719	2,212	69,848
Grants to Fire Department	-	-	2,393,000	2,393,000	-	-	-	2,393,000
Equipment rental and expense	3,946	-	64,508	68,454	-	-	-	68,454
Telephone	14,590	12,416	130	27,136	2,837	-	2,837	29,973
Repairs and maintenance	77,132	-	850	77,982	250	351	601	78,583
Communication and internet	72	5,259	-	5,331	250	-	250	5,581
Bank charges and other fees	27,839	-	10,521	38,360	3,380	10,715	14,095	52,455
Utilities	-	32,300	-	32,300	500	-	500	32,800
Travel	408	-	20,365	20,773	163	382	545	21,318
Temporary help	244,260	4,803	375,354	624,417	22,681	10,556	33,237	657,654
Scholarships	-	-	551,575	551,575	-	-	-	551,575
Other	9,651	415	23,869	33,935	11,442	27,827	39,269	73,204
Total expenses before depreciation	997,396	350,605	6,557,044	7,905,045	260,731	274,407	535,138	8,440,183
Depreciation	52,388	-	-	52,388	-	-	-	52,388
Total expenses after depreciation	<u>\$ 1,049,784</u>	<u>\$ 350,605</u>	<u>\$ 6,557,044</u>	<u>\$ 7,957,433</u>	<u>\$ 260,731</u>	<u>\$ 274,407</u>	<u>\$ 535,138</u>	<u>\$ 8,492,571</u>
	13%	4%	82%	94%				

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Cash Flows
For the years ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities:		
Change in net assets	\$ 2,413,901	\$ 1,338,954
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Donated retail facilities	446,700	446,700
Depreciation	74,220	52,388
Net realized and unrealized (gains) on investments	(360,480)	(532,913)
(Increase) decrease in operating assets:		
Pledges receivable	(110,474)	(224,858)
Grants receivable	33,238	142,666
Royalties and other receivables	(4,641)	1,170
Inventory	(61,299)	(16,255)
Prepaid expenses and other assets	(6,396)	550
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(264,610)	282,156
Grants payable	(91,044)	267,253
Deferred revenue	(16,870)	101,877
Net cash provided by operating activities	<u>2,052,245</u>	<u>1,859,688</u>
Cash flows from investing activities:		
(Purchases) of investment securities	(3,836,392)	(1,209,191)
Proceeds from sales of investment securities	2,829,733	865,833
(Purchases) of property assets	(288,703)	(2,860)
Net cash (used in) investing activities	<u>(1,295,362)</u>	<u>(346,218)</u>
Net increase in cash and cash equivalents	756,883	1,513,470
Cash and cash equivalents:		
Beginning of year	<u>4,711,664</u>	<u>3,198,194</u>
End of year	<u>\$ 5,468,547</u>	<u>\$ 4,711,664</u>
Supplemental disclosure of cash flow information:		
Donated facilities and services	<u>\$ 2,096,501</u>	<u>\$ 2,193,731</u>

See notes to financial statements.

FDNY FOUNDATION, INC.
Notes to Financial Statements
June 30, 2018 and 2017

Note 1 - Nature of Operations

The FDNY Foundation, Inc. (the "Foundation") is a not-for-profit organization established in New York in 1981, previously known as the FDNY Fire Safety Education Fund, to provide varied fire-safety education programs and activities in furtherance of the fire-safety education programs of the New York City Fire Department (the "FDNY"). The Foundation provides programs (i) to promote the professional development, training, and educational interests of the members of the FDNY and others in all areas of fire administration, firefighting, and fire prevention and investigation; and (ii) to provide support to emergency medical services and their residual beneficial effects to the residents of New York City and New York State. The elements required for consolidation of the Foundation's financial statements with those of the FDNY are not present.

The funds raised assist the FDNY in its mission to prevent and respond to fires, medical emergencies, disasters and terrorist acts, thereby protecting the lives and property of residents and visitors in New York City. The Foundation funds programs to help meet the FDNY's training, equipment, and education needs.

The FDNY, in collaboration with the Foundation, applies for and receives multiple federal, state and private grants. The grants' intended purpose is to provide counseling and wellness services for FDNY members and their families, education to the public, and training to members.

The Foundation also operates the FDNY Fire Zone, which provides varied fire-safety and fire-awareness education programs to children and others. The FDNY Fire Zone also operates a retail store which offers for sale to the general public various FDNY merchandise. The FDNY Fire Zone and retail store will be relocating its store front November 2019.

Except for certain types of income subject to unrelated business income tax (primarily from merchandise sales), the Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of June 30, 2018 and 2017, the Foundation did not have any permanently restricted net assets.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 2 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The Foundation's financial statements are presented on an accrual basis in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

Cash and Cash Equivalents

For financial reporting purposes, the Foundation considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents, except for that portion of cash held as part of the investment portfolio.

Investment Valuation and Income Recognition

The Foundation's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 4 for discussion of fair value measurements.

Investment income is reflected in the statements of activities as increases and decreases in unrestricted net assets unless their use is temporarily restricted by explicit donor stipulations. Investment income includes interest and dividends earned on investments. Realized and unrealized gains and losses on investments reported at fair value are reported as a separate line item in the accompanying statements of activities.

Contributions and Pledges Receivable

Contributions are recorded as revenue upon the receipt of cash or unconditional pledges. Contributions are considered available for unrestricted use, unless specifically restricted by the donor. Conditional contributions are recorded when the specified conditions have been met. Contributions to be received over periods longer than a single year are discounted at an interest rate commensurate with the risk involved.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 2 - Summary of Significant Accounting Policies (Continued)

Contributions and Pledges Receivable (Continued)

The Foundation reports contributions in the temporarily restricted net-asset classification if they are received with donor stipulations or time considerations as to their use. When a donor's restriction is met, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the accompanying statements of activities as net assets released from restrictions.

Licensing and Royalty Income

The Foundation has an agreement with a third-party licensing agent of the City of New York, whereby the third-party licensing agent is responsible for the performance of the marketing and licensing services of the FDNY logo. In return, the Foundation receives 70% of the annual royalty income, net of expenditures.

Property and Equipment

Property and equipment are recorded at their original costs or, if contributed, at their appraised value at the dates of contributions. Depreciation of property and equipment is provided using the straight-line method over estimated useful lives of five to seven years; leasehold improvements are being amortized over fifteen years.

Inventories

Inventories consist of "FDNY" retail merchandise available for sale and are reported at the lower of cost or market value, using the first-in, first-out method. During 2018 and 2017, the Foundation wrote off \$-0- and \$50,000, respectively, in obsolete inventory.

Accrued Vacation

Based on their tenure, employees are entitled to be paid for unused vacation time if they leave the Foundation. The accrued vacation obligation was approximately \$38,900 and \$22,600 for fiscal years 2018 and 2017, respectively, and was reported as part of accrued expenses in the accompanying statements of financial position.

Deferred Revenue

Contract amounts received in advance are reported as deferred revenue until the related expense is incurred or service is performed, at which time revenue is recorded.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 2 - Summary of Significant Accounting Policies (Continued)

Endowment Funds

The Foundation reports all applicable disclosures to its board-designated funds treated as endowments (see note 8). There are no donor-restricted endowment funds.

Net Assets

The net assets of the Foundation and changes therein are classified and reported as follows:

(i) Unrestricted - undesignated:

Unrestricted net assets represent resources that are not subject to donor-imposed restrictions.

(ii) Unrestricted - board-designated:

The Foundation's Board of Directors has designated portions of unrestricted net assets for long-term investment. The income from the board-designated endowment is to be spent on the promotion of the Foundation's mission.

(iii) Temporarily restricted:

Temporarily restricted net assets represent those resources the use of which have been restricted by donors to specific purposes and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the accompanying statements of activities as net assets released from restrictions.

Publication Income

Publication income is recognized over the annual subscription in the year received.

Rental Income

The Foundation leases space to an unrelated party in accordance with a signed lease agreement. Rental income is recognized in accordance with the lease agreement.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 2 - Summary of Significant Accounting Policies (Continued)

Government Contracts

Activities arising from government contracts are treated as exchange transactions and, accordingly, unrestricted revenue is recorded as the related expenses are incurred.

Donated Goods and Services

Those donated goods and services that meet the requirements for recognition under generally accepted accounting principles are reported as both revenue and expense (or, in some cases, as assets) in the accompanying statements of activities, at amounts determined by management to be reasonable for obtaining such goods and services.

Functional Allocation of Expenses

The costs of providing the Foundation's program and supporting services have been summarized on a functional basis in the accompanying statements of activities. Accordingly, certain costs have been allocated among the program and supporting services in ratios determined by management.

Advertising Costs

Advertising costs are expensed as incurred.

Income Taxes

The Foundation files an annual Form 990, *Return of Organization Exempt from Income Tax*, with the Internal Revenue Service ("IRS"). At June 30, 2018, the Foundation's Form 990s for the years 2014 through 2017 remain eligible for examination by the IRS.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 2 - Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

The Foundation adopted the provisions of the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") Topic 740-10-05, relating to the accounting and reporting for uncertainty on income taxes. For the Foundation, these provisions could be applicable to the incurrence of unrelated business income ("UBIT") attributable to some of the Fire Zone retail store merchandise. Because of the Foundation's general tax-exempt status, ASC Topic 740-10-05 did not have, and is not anticipated to have, a material impact on the Foundation's financial statements.

Subsequent Events

The Foundation has evaluated subsequent events and transactions through January 25, 2019, the date that the financial statements were available to be issued, and has concluded that no additional subsequent events disclosures are required.

Note 3 - Risks and Uncertainties

The Foundation maintains its cash balances at a major money center financial institution. Balances fluctuate during the year and may exceed the FDIC insurance limits. The Foundation has not experienced any losses in such accounts and management does not anticipate nonperformance by the financial institution.

The Foundation invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Foundation's statements of financial position.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 4 - Fair Value Measurements

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. It defines fair value as an exit price, which is the price that would be received for an asset or paid to transfer a liability in the Foundation's principal or most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date.

The fair value hierarchy generally requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability and are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the entity's own assumptions based on market data and the entity's judgments about the assumptions that market participants would use in pricing the asset or liability, and are to be developed based on the best information available in the circumstances.

The Foundation determines the fair market value of its investments based on the established fair value definition and hierarchy levels. The three levels within the hierarchy that may be used to measure fair value are:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs, including Level 1 prices that have been adjusted; quoted prices for similar assets or liabilities; quoted prices in markets that are less active than traded exchanges; and other inputs that are observable or can be substantially corroborated by observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities.

The lowest level of input that is a significant component of the fair value measurements determines the placement of the entire fair value measurement in the hierarchy. The Foundation's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 4 - Fair Value Measurements (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2018 and 2017.

Equity securities:

Equity securities are valued using quoted market prices in active markets.

Mutual funds and exchange-traded funds:

Mutual funds and exchange-traded funds (the "Funds") are valued at the closing price every business day. The Funds held by the Foundation are registered with the Securities and Exchange Commission. These Funds are required to publish their daily net asset value (NAV) and to transact at that price. The Funds held by the Foundation are deemed to be actively traded.

Money market fund:

The money market fund is stated at cost which approximates fair value.

Corporate bonds:

Corporate bonds are valued using a non-call spread scale that is created for each issuer for maturities going out to forty years. The spreads represent credit risk and are obtained from the new issue market, secondary trading and dealer quotations, using pricing models maximizing the use of observable inputs for similar securities.

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

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 4 - Fair Value Measurements (Continued)

The following table sets forth, by level, the Foundation's assets that were accounted for at fair value on a recurring basis as of June 30, 2018 and 2017:

Investments in securities:

	2018				2017			
	Total Fair Value	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Total Fair Value	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Investments at fair value:								
Corporate bonds:								
Preferred	\$ 87,236	\$ -	\$ 87,236	\$ -	\$ 89,708	\$ -	\$ 89,708	\$ -
Other	147,391	-	147,391	-	145,974	-	145,974	-
	<u>234,627</u>	<u>-</u>	<u>234,627</u>	<u>-</u>	<u>235,682</u>	<u>-</u>	<u>235,682</u>	<u>-</u>
Equity securities:								
Materials	166,557	166,557	-	-	162,158	162,158	-	-
Consumer goods	113,338	113,338	-	-	192,404	192,404	-	-
Energy limited partnership	22,563	22,563	-	-	-	-	-	-
Financial	285,808	285,808	-	-	402,636	402,636	-	-
Foreign	279,479	279,479	-	-	250,302	250,302	-	-
Health care	279,731	279,731	-	-	359,745	359,745	-	-
Industrials	176,831	176,831	-	-	165,967	165,967	-	-
Services	178,968	178,968	-	-	297,882	297,882	-	-
Technology	473,612	473,612	-	-	500,724	500,724	-	-
Utilities	13,472	13,472	-	-	37,906	37,906	-	-
Other	44,076	44,076	-	-	2,704	2,704	-	-
	<u>2,034,435</u>	<u>2,034,435</u>	<u>-</u>	<u>-</u>	<u>2,372,428</u>	<u>2,372,428</u>	<u>-</u>	<u>-</u>
Mutual funds:								
Emerging markets	226,553	226,553	-	-	189,788	189,788	-	-
Foreign	352,655	352,655	-	-	330,560	330,560	-	-
Blend	798,824	798,824	-	-	465,038	465,038	-	-
Growth	122,450	122,450	-	-	111,772	111,772	-	-
Value	63,260	63,260	-	-	71,549	71,549	-	-
Bonds	2,880,783	2,880,783	-	-	2,333,132	2,333,132	-	-
Other	603,270	603,270	-	-	293,876	293,876	-	-
	<u>5,047,795</u>	<u>5,047,795</u>	<u>-</u>	<u>-</u>	<u>3,795,715</u>	<u>3,795,715</u>	<u>-</u>	<u>-</u>
Money market fund	655,971	-	655,971	-	201,864	-	201,864	-
Total investments	<u>\$ 7,972,828</u>	<u>\$ 7,082,230</u>	<u>\$ 890,598</u>	<u>\$ -</u>	<u>\$ 6,605,689</u>	<u>\$ 6,168,143</u>	<u>\$ 437,546</u>	<u>\$ -</u>

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 4 - Fair Value Measurements (Continued)

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended June 30, 2018 and 2017, there were no significant transfers in or out of Levels 1, 2 or 3.

Note 5 - Receivables

Pledges Receivable

At June 30, 2018 and 2017, pledges receivable are due as follows:

	<u>2018</u>	<u>2017</u>
Less than one year	\$ 668,946	\$ 628,375
One to five years	<u>304,555</u>	<u>751,254</u>
	973,501	1,379,629
Reduction of pledges due in excess of one year to present value at 2.95% and 2.70% for fiscal years 2018 and 2017, respectively	<u>(30,894)</u>	<u>(100,796)</u>
Total pledges receivable, net	<u>\$ 942,607</u>	<u>\$ 1,278,833</u>

For fiscal years 2018 and 2017, pledges receivable included \$751,254 and \$1,197,954, respectively, that represented the value of the donated facilities reserved for use by the Foundation. Based on management's past experience, no reserve for non-collectability was established for fiscal years 2018 and 2017.

Receivables from Grants, Royalties and Other Sources

At June 30, 2018 and 2017, receivables from grants and royalties consisted of amounts arising from exchange transactions with the Foundation. All amounts are due within one year. Based on management's past experience, no reserve for non-collectability was needed for fiscal years 2018 and 2017.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 6 - Property and Equipment

Property assets, stated at cost, consist of the following for the years ended June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Furniture, fixtures and equipment	\$ 680,817	\$ 407,114
Leasehold improvements	<u>40,304</u>	<u>40,304</u>
	721,121	447,418
Less: accumulated depreciation	<u>394,662</u>	<u>335,442</u>
Net property assets	<u>\$ 326,459</u>	<u>\$ 111,976</u>

Depreciation expense for fiscal years 2018 and 2017 was \$74,220 and \$52,388, respectively.

Note 7 - Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2018 and 2017 consisted of the following:

	<u>2018</u>	<u>2017</u>
Fire safety learning center	\$ 294,021	\$ 718,373
Family assistance	156,555	154,466
Fire department equipment and apparatus	661,254	446,563
Emergency Medical Services	4,720	1,115
FDNY Counseling Services Unit	115,340	27,182
Scholarships	1,116,332	605,467
Other	<u>67,917</u>	<u>65,616</u>
Temporarily restricted net assets	<u>\$ 2,416,139</u>	<u>\$ 2,018,782</u>

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 7 - Temporarily Restricted Net Assets (Continued)

Net assets released from restrictions during each fiscal year consisted of the following:

	<u>2018</u>	<u>2017</u>
Fire safety programs	\$ 449,352	\$ 536,180
Family assistance	11,346	49,544
Fire department equipment and apparatus	344,882	70,322
Emergency Medical Services	19,610	14,124
FDNY Counseling Services Unit	-	27,905
Scholarships	312,440	551,316
Other	<u>11,600</u>	<u>18,232</u>
Temporarily restricted net assets	<u>\$ 1,149,230</u>	<u>\$ 1,267,623</u>

Note 8 - Board-designated Endowment Funds

The Foundation's endowment funds consist solely of those unrestricted funds designated by the Board of Directors to provide a predictable stream of funds for the Foundation's programs.

The Foundation will continue to adhere to NYPMIFA's requirements relating to the Foundation's board-designated endowment funds.

Changes in endowment assets during each fiscal year consisted of the following:

	<u>2018</u>	<u>2017</u>
Endowment net assets, beginning of year	<u>\$ 6,605,689</u>	<u>\$ 5,729,418</u>
Investment return:		
Investment income	133,627	93,358
Transfer from unrestricted fund	772,208	250,000
Stock donation	100,824	-
Net appreciation on investments	<u>360,480</u>	<u>532,913</u>
Total investment return	<u>1,367,139</u>	<u>876,271</u>
Endowment net assets, end of year	<u>\$ 7,972,828</u>	<u>\$ 6,605,689</u>

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 8 - Board-designated Endowment Funds (Continued)

Return Objectives and Risk Parameters

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding for programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets and assuming a moderate level of investment risk.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate of return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation within prudent risk constraints.

Note 9 - Donated Facilities, Assets, and Services

Rockefeller Center

In January 2000, a corporate sponsor donated space in Rockefeller Center in New York City to the FDNY and the Foundation, for the development of a fire safety learning center, to be used over a period of ten years. The space is also used for the FDNY Fire Zone retail store. The general purpose of the learning center is to develop a broader understanding of the FDNY's operations, in order to expand public awareness and generate goodwill. To this end, the learning center offers fire safety education exhibits and programs operated and managed by the Foundation in support of the FDNY. The agreement was renewed in January 2010 for another ten years.

The space donated for the learning center was recorded at its estimated fair value. In fiscal years 2018 and 2017, \$416,700 was released from restriction and is reported in the accompanying statements of activities.

Warehouse

The Foundation entered into a license agreement to use space in the FDNY facility. In fiscal years 2018 and 2017, \$38,268 was recorded as both revenue and expense in the accompanying financial statements, respectively. The agreement is in effect through December 31, 2018.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 9 - Donated Facilities, Assets, and Services (Continued)

Atlantis Marina and Yacht Club

In July 2011, Atlantis Marina and Yacht Club donated space in its marina. This is to maintain and operate a long trailer as Marine 8's quarters and a boat slip for fireboats and other vessels which provide emergency response capabilities in Raritan Bay, Lower Bay, Arthur Kill and the Atlantic Ocean on a twenty-four hours, seven-days a week basis. The agreement was renewed in July 2016 for another five years.

The space donated at the marina was recorded at its estimated fair value. In fiscal years 2018 and 2017, \$30,000 was released from restriction and is reported in the accompanying statements of activities.

Public Service Announcements

During fiscal years 2018 and 2017, the Foundation received the benefit of public service announcements ("PSAs") on local television stations. The PSAs were recorded as both revenue and expense in the accompanying statements of activities, based on a fair value of approximately \$1,000,000 in both years.

Educational

During fiscal years 2018 and 2017, the Foundation received various fire prevention items to assist in fire safety awareness. The items have a fair value of \$1,028,700 and \$975,930 respectively, and have been reported as revenue and expense in the accompanying statements of activities.

Note 10 - Employee Benefit Plan

The Foundation has an employee benefit plan, as prescribed under U.S. Internal Revenue Code Section 401(k), that covers all eligible employees. All employees who have attained the age of 21 are eligible to participate. Contributions to the 401(k) plan are based on a maximum of 50% on the first 6% of an eligible employee's elective deferral. After reaching six years of service, eligible employees are considered to be 100% vested in employer matching contributions.

During fiscal years 2018 and 2017, the Foundation made matching contributions to the 401(k) plan of \$11,612 and \$13,728, respectively.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 11 - Commitments and Contingencies

Lease Commitments

The Foundation occupies office premises under non-cancelable operating leases expiring through December 31, 2021. Two of the leases contains rent escalation clauses.

Future minimum rentals as of June 30, 2018 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2019	\$ 307,327
2020	314,495
2021	321,909
2022	<u>91,392</u>
Total	<u>\$ 1,035,123</u>

Rent expense for fiscal years 2018 and 2017 was \$819,852 and \$816,637, respectively, which included \$514,083 and \$514,501 of donated retail and office space in the fiscal years 2018 and 2017, respectively.

Government-supported Projects

Government-supported projects are subject to audit by the applicable government granting agencies. At June 30, 2018, there were no material obligations outstanding as a result of such audits, and management believes that any subsequent audits would not result in any material obligations.

Note 12 - Related Party Transactions

The FDNY has authorized the lease rights of the commissary store in the FDNY headquarters lobby to the Foundation. The Foundation originally entered into a lease arrangement with an unrelated contractor to operate the commissary store through September 2006; the agreement was subsequently extended and continues on a month-to-month basis. All amounts received through the lease of the facility are to be used by the Foundation to fund current operations.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2018 and 2017

Note 12 - Related Party Transactions (Continued)

During fiscal years 2018 and 2017, the Foundation made grants to the FDNY of \$2,219,145 and \$2,393,000, respectively, for various projects. An amount of \$1,414,683 of approved grants will be paid during fiscal year 2019.

Note 13 - Tax Status

The Foundation has been determined by the IRS to be exempt from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code (the "IRC") and has been classified as a publicly supported organization as described in Section 509(a)(1) of the IRC. Accordingly, contributions to the Foundation entitle donors to the maximum charitable contribution deduction allowed under the IRC.

Note 14 - Subsequent Events

In January 2019, the Foundation entered into a \$2,000,000 line of credit which will be used as working capital for the build out of the new FDNY Foundation retail store. The line of credit is secured by the investments held by the FDNY Foundation.