

BUCHBINDER

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

FDNY FOUNDATION, INC.:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2021 EXEMPT ORGANIZATION RETURNS, AS FOLLOWS...

2021 FORM 990

2021 FORM 990-T

2021 NEW YORK FORM CT-13

2021 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

NEW YORK FORM CHAR500

FOR THE YEAR ENDING

JUNE 30, 2022

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3200 NEW YORK, NY 10119-0002
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

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 \$1,000,000
- Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021.
If the fiscal year begins before that date, an Audit Report is required if total revenue and support is 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

2021

**Open to Public
Inspection**

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: FDNY FOUNDATION, INC.	NY Registration Number: 02-98-21
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2. Government Grants

Name of Government Agency	Amount of Grant
1. DEPARTMENT OF HOMELAND SECURITY	1. 992,895.
2. PPP LOAN FORGIVENESS	2. 105,826.
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: 1,098,721.

FDNY FOUNDATION, INC.

**Financial Statements
and
Supplemental Schedules**

For the Years Ended June 30, 2022 and 2021

FDNY FOUNDATION, INC.
Financial Statements and Supplemental Schedules
For the Years Ended June 30, 2022 and 2021

INDEX

	<u>Page</u>
Independent Auditor's Report	1-3
Financial Statements	
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6-7
Statements of Cash Flows	8
Notes to Financial Statements	9-28
Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2022	29
Notes to Schedule of Expenditures of Federal Awards	30
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with <i>Government Auditing Standards</i>	31-32
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	33-36
Schedule of Findings and Questioned Costs and Summary of Results	37-39
Findings and Corrective Action Plan	40-41



INDEPENDENT AUDITOR'S REPORT

Board of Directors
FDNY Foundation, Inc.

Opinion

We have audited the accompanying financial statements of FDNY Foundation, Inc. (the "Foundation") (a not-for-profit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of FDNY Foundation, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Other Matters - Supplemental Schedule

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2023, on our consideration of FDNY Foundation, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of FDNY Foundation, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering FDNY Foundation, Inc.'s internal control over financial reporting and compliance.

Buchbinder Tunick & Company LLP

BUCHBINDER TUNICK & COMPANY LLP

New York, NY
May 5, 2023

FDNY FOUNDATION, INC.
Statements of Financial Position
June 30, 2022 and 2021

	2022	2021
ASSETS		
Assets:		
Cash and cash equivalents	\$ 4,539,006	\$ 4,235,000
Pledges receivable, net	3,889,065	4,931,494
Grants receivable	1,608,645	216,989
Royalties and other receivables	141,071	36,233
Investments	9,947,312	11,136,959
Inventory	1,031,889	709,652
Prepaid expenses and other assets	56,252	47,865
Property and equipment, net	3,927,879	4,545,192
Total assets	\$ 25,141,119	\$ 25,859,384
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 92,485	\$ 127,523
Grants payable	1,650,000	1,500,000
Deferred revenue	-	599,220
PPP loan	-	105,826
Total liabilities	1,742,485	2,332,569
Commitments and contingencies		
Net assets:		
Without donor restrictions:		
Undesignated	8,053,578	5,954,540
Board-designated endowment	9,947,312	11,136,959
	18,000,890	17,091,499
With donor restrictions	5,397,744	6,435,316
Total net assets	23,398,634	23,526,815
Total liabilities and net assets	\$ 25,141,119	\$ 25,859,384

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Activities
For the years ended June 30, 2022 and 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:						
Contributions and private grants	\$ 2,381,009	\$ 1,115,890	\$ 3,496,899	\$ 1,174,973	\$ 1,064,858	\$ 2,239,831
In-kind contributions	2,300,027	150,000	2,450,027	3,786,674	-	3,786,674
Government grants	1,098,721	-	1,098,721	285,666	-	285,666
Special events (net of direct expenses of \$391,388 and \$18,915 for 2022 and 2021, respectively)	3,210,844	-	3,210,844	2,335,875	-	2,335,875
Licensing royalties and commissions	138,273	-	138,273	74,067	-	74,067
Merchandise sales - Fire Zone retail (net of cost of goods sold of \$239,483 and \$363,012 for 2022 and 2021, respectively)	1,005,353	-	1,005,353	298,875	-	298,875
Publications	89,333	-	89,333	142,950	-	142,950
Interest and dividends, net	226,578	-	226,578	127,000	-	127,000
Net realized and unrealized (losses) gains on investments	(1,684,604)	-	(1,684,604)	2,053,943	-	2,053,943
Document control unit processing	74,307	-	74,307	48,380	-	48,380
Rental income	6,000	-	6,000	-	-	-
Other	294,694	-	294,694	515	-	515
	<u>9,140,535</u>	<u>1,265,890</u>	<u>10,406,425</u>	<u>10,328,918</u>	<u>1,064,858</u>	<u>11,393,776</u>
Net assets released from restrictions	<u>2,303,462</u>	<u>(2,303,462)</u>	<u>-</u>	<u>2,863,787</u>	<u>(2,863,787)</u>	<u>-</u>
Total public support and revenue	<u>11,443,997</u>	<u>(1,037,572)</u>	<u>10,406,425</u>	<u>13,192,705</u>	<u>(1,798,929)</u>	<u>11,393,776</u>
Expenses:						
Program services:						
Fire zone educational and retail	2,041,204	-	2,041,204	1,663,775	-	1,663,775
Wellness programs	540,828	-	540,828	445,814	-	445,814
Fire and life safety programs	7,378,979	-	7,378,979	7,885,382	-	7,885,382
Total program services	<u>9,961,011</u>	<u>-</u>	<u>9,961,011</u>	<u>9,994,971</u>	<u>-</u>	<u>9,994,971</u>
Supporting services:						
Management and general	232,503	-	232,503	271,124	-	271,124
Fundraising	341,092	-	341,092	150,283	-	150,283
Total supporting services	<u>573,595</u>	<u>-</u>	<u>573,595</u>	<u>421,407</u>	<u>-</u>	<u>421,407</u>
Total expenses	<u>10,534,606</u>	<u>-</u>	<u>10,534,606</u>	<u>10,416,378</u>	<u>-</u>	<u>10,416,378</u>
Change in net assets	909,391	(1,037,572)	(128,181)	2,776,327	(1,798,929)	977,398
Net assets:						
Beginning of year	17,091,499	6,435,316	23,526,815	14,315,172	8,234,245	22,549,417
End of year	<u>\$ 18,000,890</u>	<u>\$ 5,397,744</u>	<u>\$ 23,398,634</u>	<u>\$ 17,091,499</u>	<u>\$ 6,435,316</u>	<u>\$ 23,526,815</u>

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Functional Expenses
For the year ended June 30, 2022

	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	2022
Salaries	\$ 192,869	\$ -	\$ 257,086	\$ 449,955	\$ 64,217	\$ 128,545	\$ 192,762	\$ 642,717
Payroll taxes and benefits	22,862	-	30,482	53,344	7,621	15,241	22,862	76,206
Professional fees	890	-	120,677	121,567	60,476	-	60,476	182,043
Counseling services	-	315	130,000	130,315	-	-	-	130,315
Meeting space rental and related expenses	1,055	-	62,900	63,955	7,790	106,400	114,190	178,145
Printing and publications	370	-	19,011	19,381	300	25,821	26,121	45,502
Dues and subscriptions	13,812	-	10,403	24,215	7,908	849	8,757	32,972
Supplies and materials	65,525	5,675	154,776	225,976	2,061	8,924	10,985	236,961
Advertising and promotion	121,272	-	1,609,787	1,731,059	2,225	1,052	3,277	1,734,336
Rent	587,500	430,609	714,426	1,732,535	4,000	-	4,000	1,736,535
Postage, shipping and delivery	123,401	-	423	123,824	265	175	440	124,264
Grants to Fire Department	-	6,682	2,199,422	2,206,104	-	-	-	2,206,104
Donated equipment and supplies	500	-	580,601	581,101	-	-	-	581,101
Equipment	474	-	524,434	524,908	235	500	735	525,643
Telephone	19,006	20,920	7,394	47,320	5,997	-	5,997	53,317
Repairs and maintenance	111,006	1,703	3,919	116,628	250	19,750	20,000	136,628
Communication and internet	8,955	6,481	816	16,252	250	-	250	16,502
Bank charges and other fees	28,950	266	10,617	39,833	13,274	20,408	33,682	73,515
Utilities	1,820	37,061	1,950	40,831	500	-	500	41,331
Travel	642	-	22,337	22,979	100	12,212	12,312	35,291
Temporary help	105,822	-	428,479	534,301	5,004	-	5,004	539,305
Support for fallen uniform members	-	-	216,107	216,107	-	-	-	216,107
Support for uniform members	-	-	93,930	93,930	-	-	-	93,930
Other	7,564	31,116	179,002	217,682	50,030	1,215	51,245	268,927
Total expenses before depreciation	1,414,295	540,828	7,378,979	9,334,102	232,503	341,092	573,595	9,907,697
Depreciation	626,909	-	-	626,909	-	-	-	626,909
Total expenses	\$ 2,041,204	\$ 540,828	\$ 7,378,979	\$ 9,961,011	\$ 232,503	\$ 341,092	\$ 573,595	\$ 10,534,606

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Functional Expenses
For the year ended June 30, 2021

	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	2021
Salaries	\$ 137,787	\$ -	\$ 230,994	\$ 368,781	\$ 62,024	\$ 111,265	\$ 173,289	\$ 542,070
Payroll taxes and benefits	18,231	-	11,420	29,651	35,144	-	35,144	64,795
Professional fees	101,073	2,831	99,411	203,315	64,726	750	65,476	268,791
Counseling services	-	-	2,500	2,500	-	-	-	2,500
Meeting space rental and related expenses	1,238	-	7,401	8,639	526	14,698	15,224	23,863
Printing and publications	(122)	-	32,916	32,794	265	9,066	9,331	42,125
Dues and subscriptions	7,947	-	11,095	19,042	9,169	3,534	12,703	31,745
Supplies and materials	30,317	2,645	67,570	100,532	856	2,740	3,596	104,128
Advertising and promotion	83,763	-	1,000,587	1,084,350	-	-	-	1,084,350
Rent	626,118	377,465	543,854	1,547,437	33,533	-	33,533	1,580,970
Postage, shipping and delivery	93,951	33	7,960	101,944	3,676	60	3,736	105,680
Grants to Fire Department	-	-	1,967,167	1,967,167	-	-	-	1,967,167
Donated educational items	-	-	2,205,019	2,205,019	-	-	-	2,205,019
Equipment	2,435	-	832,391	834,826	-	-	-	834,826
Telephone	12,386	20,626	7,148	40,160	5,734	-	5,734	45,894
Repairs and maintenance	81,173	1,239	1,296	83,708	250	-	250	83,958
Communication and internet	10,705	5,808	-	16,513	250	-	250	16,763
Bank charges and other fees	24,107	48	8,808	32,963	12,398	7,757	20,155	53,118
Utilities	-	34,704	1,500	36,204	500	-	500	36,704
Travel	655	-	22,286	22,941	-	413	413	23,354
Temporary help	65,502	-	277,743	343,245	6,519	-	6,519	349,764
Support for fallen uniform members	-	-	58,541	58,541	-	-	-	58,541
Support for uniform members	800	-	390,380	391,180	-	-	-	391,180
Other	22,819	415	97,395	120,629	35,554	-	35,554	156,183
Total expenses before depreciation	1,320,885	445,814	7,885,382	9,652,081	271,124	150,283	421,407	10,073,488
Depreciation	342,890	-	-	342,890	-	-	-	342,890
Total expenses	\$ 1,663,775	\$ 445,814	\$ 7,885,382	\$ 9,994,971	\$ 271,124	\$ 150,283	\$ 421,407	\$ 10,416,378

See notes to financial statements.

FDNY FOUNDATION, INC.
Statements of Cash Flows
For the years ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ (128,181)	\$ 977,398
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Donated retail facilities	617,850	617,850
Depreciation	626,909	342,890
Net realized and unrealized losses (gains) on investments	1,684,604	(2,053,943)
PPP loan forgiveness	(105,826)	(113,121)
(Increase) decrease in operating assets:		
Pledges receivable	424,579	(232,136)
Grants receivable	(1,391,656)	469,461
Royalties and other receivables	(104,838)	76,410
Inventory	(322,237)	(71,389)
Prepaid expenses and other assets	(8,387)	1,525
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(35,038)	(159,977)
Grants payable	150,000	600,000
Deferred revenue	(599,220)	473,724
Net cash provided by operating activities	808,559	928,692
Cash flows from investing activities:		
(Purchases) of investment securities	(1,622,789)	(1,294,054)
Proceeds from sales of investment securities	1,127,832	1,171,377
(Purchases) of property and equipment	(9,596)	(753,989)
Net cash (used in) investing activities	(504,553)	(876,666)
Cash flows from financing activities:		
Proceeds from PPP loan	-	105,826
Net cash provided by financing activities	-	105,826
Net increase in cash and cash equivalents	304,006	157,852
Cash and cash equivalents:		
Beginning of year	4,235,000	4,077,148
End of year	\$ 4,539,006	\$ 4,235,000

See notes to financial statements.

FDNY FOUNDATION, INC.
Notes to Financial Statements
June 30, 2022 and 2021

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 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 educational 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, public education, 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 various FDNY merchandise for sale to the general public.

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 Accounting

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

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Basis of Presentation

The Foundation is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the Board of Directors.

Board-designated endowment is an endowment fund created by the not-for-profit entity's governing board by designating a portion of its net assets without donor restrictions as unrestricted net assets to be invested to provide income for a long but not necessarily specified period.

Net assets with donor restrictions: net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

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.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

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 5 for discussion of fair value measurements.

Investment income is reflected in the statements of activities as increases and decreases in net assets without donor restrictions 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 use without donor restrictions, 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.

The Foundation reports contributions in the net assets with donor restrictions 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, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions.

Special Event

The Foundation holds its annual FDNY Humanitarian Dinner to honor those who have supported the Department. Special event revenue is primarily derived from admissions, donations, and journal ad sales related to the humanitarian dinner. Special event revenue is recognized when pledged and/or received.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Revenue from Contracts with Customers

The Foundation determines revenue through the following steps:

- Identification of the contract(s) with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of transaction price to the separate performance obligations;
- Recognition of revenue when, or as, performance obligations are satisfied.

Revenue is measured as the amount of consideration the Foundation expects to receive in exchange for providing goods or services. The primary sources of revenue from contracts with customers for the Foundation are licensing and royalty income, merchandise sales, and publication income.

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.

Merchandise Sales

Through the FDNY Fire Zone, the Foundation operates a retail store which offers various FDNY merchandise for sale to the general public. Revenue is recognized when the risks and rewards of ownership and title to the product have transferred to the buyer. This generally occurs at the time of in-store sales or upon delivery to the customer.

Publication Income

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

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

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 amortized over the term of the lease.

Inventory

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. There were no write offs of obsolete inventory during 2022 and 2021.

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 \$47,000 and \$49,000 for fiscal years 2022 and 2021, 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.

Endowment Funds

The Foundation reports all applicable disclosures to its board-designated funds treated as endowments (see Note 9). There are no donor-restricted endowment funds.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

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.

Government Grants

Government grants revenue is recognized in the period the qualifying allowable expenditures are incurred. During fiscal year 2022, the PPP loan in the amount of \$105,826 was forgiven and is included in the grants revenue.

Donated Goods and Services

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 Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries, payroll taxes and benefits	Time and effort
Professional fees	Purpose of services provided
Meeting space rental and related expenses	Asset usage
Printing, publications, dues and subscriptions	Asset usage
Supplies and materials	Asset usage
Advertising and promotion	Purpose of services provided
Rent and utilities	Asset usage
Postage, shipping and delivery	Asset usage
Telephone, communication and internet	Asset usage
Repairs and maintenance	Purpose of services provided
Bank charges and other fees	Purpose of services provided
Travel	Purpose of services provided
Temporary help	Purpose of services provided
Other	Asset usage

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, 2022, the Foundation's Form 990s for the years 2018 through 2021 remain eligible for examination by the IRS.

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 tax ("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.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements

New leasing standard, ASC 842, effective January 1, 2022. Under the new guidance, lessees will be required to recognize the following for all leases (with the exception of short-term leases) at the commencement date: (a) a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and (b) a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. The impact of the new standard is not known at this time to the Foundation's financial statements.

Subsequent Events

The Foundation has evaluated subsequent events and transactions through May 5, 2023, the date that the financial statements were available to be issued.

Note 3 - Availability and Liquidity

The following represents the Foundation's liquid financial assets at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 4,539,006	\$ 4,235,000
Pledges, grants, royalties and other receivables, net	5,409,494	5,184,716
Investments	<u>9,947,312</u>	<u>11,136,959</u>
Total financial assets	<u>19,895,812</u>	<u>20,556,675</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	5,397,744	6,435,316
Less net assets with purpose restrictions to be met in less than one year	(1,054,350)	(1,502,829)
Board-designated endowment	<u>9,947,312</u>	<u>11,136,959</u>
	<u>14,290,706</u>	<u>16,069,446</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 5,605,106</u>	<u>\$ 4,487,229</u>

The Foundation's intent is generally to maintain financial assets to meet no less than 60 days of operating expenses (approximately \$1,100,000). As part of its liquidity plan, excess cash and cash equivalents are held or invested at the direction of the Finance Committee of the Board of Directors.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 4 - Risks and Uncertainties

The Foundation maintains its cash balances at major money center financial institutions. 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 its financial institutions.

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 statements of financial position.

Note 5 - 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.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 5 - Fair Value Measurements (Continued)

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.

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, 2022 and 2021.

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.

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.

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, 2022 and 2021

Note 5 - 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, 2022 and 2021:

Investments in securities:

	2022				2021			
	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	\$ 84,433	\$ -	\$ 84,433	\$ -	\$ 81,805	\$ -	\$ 81,805	\$ -
Other	164,081	-	164,081	-	192,630	-	192,630	-
	<u>248,514</u>	<u>-</u>	<u>248,514</u>	<u>-</u>	<u>274,435</u>	<u>-</u>	<u>274,435</u>	<u>-</u>
Equity securities:								
Materials	95,993	95,993	-	-	108,440	108,440	-	-
Consumer goods	233,237	233,237	-	-	293,353	293,353	-	-
Financial	357,531	357,531	-	-	450,430	450,430	-	-
Foreign	319,231	319,231	-	-	400,056	400,056	-	-
Health care	298,690	298,690	-	-	342,613	342,613	-	-
Industrials	215,703	215,703	-	-	275,463	275,463	-	-
Services	153,915	153,915	-	-	178,158	178,158	-	-
Technology	747,933	747,933	-	-	1,067,090	1,067,090	-	-
Other	155,939	155,939	-	-	164,476	164,476	-	-
	<u>2,578,173</u>	<u>2,578,173</u>	<u>-</u>	<u>-</u>	<u>3,280,079</u>	<u>3,280,079</u>	<u>-</u>	<u>-</u>
Mutual and exchange-traded funds:								
Emerging markets	215,987	215,987	-	-	306,479	306,479	-	-
Foreign	392,097	392,097	-	-	479,561	479,561	-	-
Blend	1,097,910	1,097,910	-	-	1,230,856	1,230,856	-	-
Growth	144,564	144,564	-	-	211,209	211,209	-	-
Bonds	3,965,553	3,965,553	-	-	4,089,459	4,089,459	-	-
Other	457,184	457,184	-	-	436,475	436,475	-	-
	<u>6,273,295</u>	<u>6,273,295</u>	<u>-</u>	<u>-</u>	<u>6,754,039</u>	<u>6,754,039</u>	<u>-</u>	<u>-</u>
Money market fund	847,330	-	847,330	-	828,406	-	828,406	-
Total investments	<u>\$ 9,947,312</u>	<u>\$ 8,851,468</u>	<u>\$ 1,095,844</u>	<u>\$ -</u>	<u>\$ 11,136,959</u>	<u>\$ 10,034,118</u>	<u>\$ 1,102,841</u>	<u>\$ -</u>

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 6 - Receivables

Pledges Receivable

At June 30, 2022 and 2021, pledges receivable are due as follows:

	<u>2022</u>	<u>2021</u>
Less than one year	\$ 1,054,350	\$ 1,502,829
One to five years	<u>3,245,643</u>	<u>3,759,414</u>
	4,299,993	5,262,243
Reduction of pledges due in excess of one year to present value at 3.30% and 1.98% for fiscal years 2022 and 2021, respectively	<u>(410,928)</u>	<u>(330,749)</u>
Total pledges receivable, net	<u>\$ 3,889,065</u>	<u>\$ 4,931,494</u>

For fiscal years 2022 and 2021, pledges receivable included \$3,387,757 and \$3,934,392, 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 2022 and 2021.

Receivables from Grants, Royalties and Other Sources

At June 30, 2022 and 2021, 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 deemed necessary for fiscal years 2022 and 2021.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 7 - Property and Equipment

Property assets, stated at cost, consist of the following for the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Furniture, fixtures and equipment	\$ 774,655	\$ 765,058
Leasehold improvements	<u>4,656,183</u>	<u>4,656,183</u>
	5,430,838	5,421,241
Less: accumulated depreciation	<u>1,502,959</u>	<u>876,049</u>
Property and equipment, net	<u>\$ 3,927,879</u>	<u>\$ 4,545,192</u>

Depreciation expense for fiscal years 2022 and 2021 was \$626,909 and \$342,890, respectively.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 8 - Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Specific purpose:		
Fire Zone safety learning center	\$ 5,150	\$ 84,660
Family assistance	555,243	593,344
Fire department equipment and apparatus	786,224	977,979
Emergency Medical Services	53,216	11,098
FDNY Counseling Services Unit	-	25,000
COVID-19 Emergency Fund	167,804	414,242
Other	<u>156,044</u>	<u>66,818</u>
Total specific purpose	<u>1,723,681</u>	<u>2,173,141</u>
Passage of time:		
Fire Zone safety learning center:		
Less than one year	587,850	587,850
One to five years	2,939,250	2,939,250
Thereafter	<u>146,963</u>	<u>735,075</u>
Total passage of time	<u>3,674,063</u>	<u>4,262,175</u>
Total net assets with donor restrictions	<u>\$ 5,397,744</u>	<u>\$ 6,435,316</u>

Net assets released from restrictions during fiscal years June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Satisfaction of purpose restrictions:		
Fire Zone safety learning center	\$ 139,860	\$ 406,961
Family assistance	498,953	145,808
Fire department equipment and apparatus	610,670	239,327
Emergency Medical Services	58,913	8,755
FDNY Counseling Services Unit	56,398	179,481
COVID-19 Emergency Fund	258,333	1,265,605
Other	<u>92,485</u>	<u>30,000</u>
Total net assets released from purpose restrictions	<u>1,715,612</u>	<u>2,275,937</u>
Satisfaction of passage of time restrictions:		
Fire Zone safety learning center	<u>587,850</u>	<u>587,850</u>
Total net assets released from restrictions	<u>\$ 2,303,462</u>	<u>\$ 2,863,787</u>

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 9 - Board-Designated Endowment Funds

The Foundation's endowment funds consist solely of those funds without donor restrictions 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 New York Prudent Management of Institutional Funds Act's ("NYPMIFA") requirements relating to the Foundation's board-designated endowment funds.

Changes in endowment assets during fiscal years June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Endowment net assets, beginning of year	<u>\$ 11,136,959</u>	<u>\$ 8,960,330</u>
Investment return:		
Interest and dividends, net	226,578	127,000
Transfer from without donor restrictions fund	250,000	-
Other	18,379	(4,314)
Net realized and unrealized (loses) gains on investments	<u>(1,684,604)</u>	<u>2,053,943</u>
Total investment return	<u>(1,189,647)</u>	<u>2,176,629</u>
Endowment net assets, end of year	<u>\$ 9,947,312</u>	<u>\$ 11,136,959</u>

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.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 10 - Donated Facilities, Assets, and Services (Continued)

For the years ended June 30, 2022, contributed nonfinancial assets recognized within the statements of activities included:

	<u>Revenue Recognized</u>	<u>Utilization in Programs/Activities</u>	<u>Donor Restrictions</u>	<u>Valuation Techniques and Inputs</u>
Use of facilities	\$ 834,426	Fire and Life Safety Programs	No associated donor restrictions in month-to-month leases /time restriction on long-term leases	In valuing the various locations of donated rent, FDNY Foundation, Inc. estimated the fair value of the signed lease provided by the donor which is determined on the basis of recent comparable rental prices in the area.
Covid-19 supplies	132,032	Fire and Life Safety Programs	No associated donor restrictions	FDNY Foundation, Inc. estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Fitness equipment	234,070	Fire and Life Safety Programs	No associated donor restrictions	FDNY Foundation, Inc. estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Services	1,000,000	Public service announcements for Fire and Life Safety Programs	No associated donor restrictions	FDNY Foundation, Inc. estimated services from advertisers are valued at the estimated fair value based on current rates for similar advertising services.
Food	<u>249,499</u>	Fire and Life Safety Programs	No associated donor restrictions	FDNY Foundation, Inc. estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Total	<u>\$ 2,450,027</u>			

For the years ended June 30, 2021, contributed nonfinancial assets recognized within the statements of activities included:

	<u>Revenue Recognized</u>	<u>Utilization in Programs/Activities</u>	<u>Donor Restrictions</u>	<u>Valuation Techniques and Inputs</u>
Use of facilities	\$ 581,655	Fire and Life Safety Programs	No associated donor restrictions	In valuing the various locations of donated rent, FDNY Foundation, Inc. estimated the fair value of the signed lease provided by the donor which is determined on the basis of recent comparable rental prices in the area.
Covid-19 supplies	1,931,454	Fire and Life Safety Programs	No associated donor restrictions	FDNY Foundation, Inc. estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Supplies	8,399	Fire and Life Safety Programs	No associated donor restrictions	FDNY Foundation, Inc. estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Fitness equipment	213,266	Fire and Life Safety Programs. It is FDNY Foundation, Inc.'s policy to sell all contributed collection items immediately upon receipt unless the items are restricted for use in a specific program by the donor.	No associated donor restrictions	FDNY Foundation, Inc. estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Collection items	51,900	All items were sold or used for special event dinner.	No associated donor restrictions	FDNY Foundation, Inc. estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Services	<u>1,000,000</u>	Public service announcements for Fire and Life Safety Programs	No associated donor restrictions	FDNY Foundation, Inc. estimated services from advertisers are valued at the estimated fair value based on current rates for similar advertising services.
Total	<u>\$ 3,786,674</u>			

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 10 - Donated Facilities, Assets, and Services (Continued)

Rockefeller Center

In January 2000, a corporate sponsor donated leased space to the City of New York to be managed under a license agreement by the FDNY Foundation, for the development of a fire safety learning center. The space is also used for the Fire Zone. 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. The learning center offers fire safety education exhibits and programs operated and managed by the Foundation in support of the FDNY. In September 2018, the Foundation entered into a direct lease with the same corporate sponsor at a new location for the Fire Zone. The new Fire Zone opened to the public in September 2020. The lease has an expiration date of June 30, 2028.

The space donated for the 48th Street learning center was recorded at its estimated fair value. In fiscal years 2022 and 2021, \$587,850, was released from restrictions and is reported in the accompanying statements of activities.

Warehouse

The Foundation entered into a license agreement to use space in a FDNY facility. In fiscal years 2022 and 2021, \$38,268 was recorded as both revenue and expense, respectively, in the accompanying financial statements. The agreement is in effect through June 30, 2022.

Storage Facility

The Foundation entered into a license agreement, effective September 10, 2020, to store PPE equipment that is provided to uniform members. In fiscal year 2022 and 2021, \$616,625 and \$513,854, respectively, were recorded as both revenue and expense in the accompanying financial statements. The agreement was in effect through June 30, 2022 and is being extended every three months until such time as storage is no longer required.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 10 - Donated Facilities, Assets, and Services (Continued)

Atlantis Marina and Yacht Club

In July 2011, Atlantis Marina and Yacht Club donated space in its marina to maintain and operate a long trailer as Marine 8's headquarters, and a boat slip for fireboats and other vessels which provide emergency response services in Raritan Bay, Lower Bay, Arthur Kill and the Atlantic Ocean. The agreement was renewed in July 2016 for five years and renewed again in July 2021 for an additional five years.

The space donated at the marina was recorded at its estimated fair value. In fiscal years 2022 and 2021, \$30,000 was released from restrictions and is reported in the accompanying statements of activities.

Public Service Announcements

During fiscal years 2022 and 2021, the Foundation received the benefit of public service announcements ("PSAs") on local television stations. The PSAs are based on a fair value of approximately \$1,000,000 for both years, and were recorded as both revenue and expense in the accompanying statements of activities.

Educational

During fiscal years 2022 and 2021, the Foundation received various fire prevention materials to assist in fire safety awareness. The materials have a fair value of \$0- and \$8,399, respectively, and have been reported as revenue and expense in the accompanying statements of activities.

COVID-19 Emergency Fund

During fiscal years 2022 and 2021, the Foundation received various supplies and materials to assist its COVID-19 Emergency Fund, which supports FDNY and uniformed members on the frontline of the pandemic. The supplies and materials have a fair value of \$132,032 and \$1,931,454 for fiscal years 2022 and 2021, respectively, and have been reported as revenue and expense in the accompanying statements of activities.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 11 - 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 completion of six years of service, eligible employees are considered to be 100% vested in employer matching contributions. During fiscal years 2022 and 2021, the Foundation made matching contributions to the 401(k) plan of \$5,372 and \$9,808, respectively.

Note 12 - Commitments and Contingencies

Lease Commitments

The Foundation occupies multiple office premises under non-cancelable operating leases expiring through June 30, 2022. Three of the leases contain rent escalation clauses.

Future minimum rental obligations as of June 30, 2022 are as follows:

Year Ending June 30,	Amount
2023	\$ 265,741
2024	274,166
2025	282,859
2026	290,746
2027	297,759
Total	\$ 1,411,271

Rent expense for fiscal years 2022 and 2021 was \$1,736,535 and \$1,580,970, respectively, which included \$1,301,926 and \$1,199,505 of donated retail and office space in the fiscal years 2022 and 2021, respectively.

Government-Supported Projects

Government-supported projects are subject to audit by the applicable government granting agencies. At June 30, 2022, there were no material obligations outstanding as a result of such audits, and management believes that any subsequent audits will not result in any material obligations.

FDNY FOUNDATION, INC.
Notes to Financial Statements (Continued)
June 30, 2022 and 2021

Note 13 - Related Party Transactions

The FDNY has authorized the lease rights of the commissary store in the FDNY headquarters lobby to the Foundation. The Foundation entered into a lease arrangement on October 16, 2017 with an unrelated contractor to operate the commissary store through October 15, 2020. The unrelated contractor is paying rent on a month-to-month basis since the lease ended. All amounts received through the lease of the facility are to be used by the Foundation to fund current operations.

During fiscal years 2022 and 2021, the Foundation made grants to the FDNY of \$2,205,921 and \$1,967,166, respectively, for various projects. Approved grants totaling \$1,650,000 will be paid during fiscal year 2023.

Note 14 - 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 15 - Paycheck Protection Program Loan

In January 2021, the Foundation entered into a second Paycheck Protection Program Term Note (the "second PPP Note") with Bank of America, NA in the amount of \$105,826. The second PPP Note was issued to the Foundation pursuant to the Coronavirus Aid, Relief, and Economic Security Act's (the "CARES Act"). (P.L. 116-136) Paycheck Protection Program (the "Program"). Under the Program, all or a portion of the second PPP Note may be forgiven in accordance with the Program requirements. The second PPP Note carries a maturity date of January 2026, at a 1% interest rate. The amount of the forgiveness shall be calculated (and may be reduced) in accordance with the requirements of the Program, including the provisions of the CARES Act. No more than 40% of the amount forgiven can be attributable to non-payroll costs, as defined in the Program. In October 2021, the amount of the second PPP Note was forgiven in full.

At June 30, 2022 and 2021, loans payable were \$0- and \$105,826, respectively.

FDNY FOUNDATION, INC.
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the FDNY Foundation, Inc. (the "Foundation") (a not-for-profit organization), under a program funded by the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of *Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the FDNY Foundation, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of the FDNY Foundation, Inc.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the Foundation and agencies and departments of the federal government.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The Foundation elects not to use the 10% *de minimis* indirect cost rate allowed by the Department of Homeland Security for grant reporting.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
FDNY Foundation, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of FDNY Foundation, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 5, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered FDNY Foundation, Inc.'s internal control over financial reporting (internal control) as a basis for determining audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of FDNY Foundation, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of FDNY Foundation, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether FDNY Foundation, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Buchbinder Tunick & Company LLP

BUCHBINDER TUNICK & COMPANY LLP

New York, NY
May 5, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
FDNY Foundation, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited FDNY Foundation, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of FDNY Foundation, Inc.'s major federal programs for the year ended June 30, 2022. FDNY Foundation, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs and summary of results.

In our opinion, FDNY Foundation, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of FDNY Foundation, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of FDNY Foundation, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to FDNY Foundation, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on FDNY Foundation, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about FDNY Foundation, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding FDNY Foundation, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of FDNY Foundation, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of FDNY Foundation, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs and summary of results as items 2022-001 and 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on FDNY Foundation, Inc.'s response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs and summary of results. FDNY Foundation, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and summary of results as items 2022-001 and 2022-002 to be significant deficiencies.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed above, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on FDNY Foundation, Inc.'s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs and summary of results. FDNY Foundation, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Buchbinder Tunick & Company LLP

BUCHBINDER TUNICK & COMPANY LLP

New York, NY
May 5, 2023

FDNY FOUNDATION, INC.
Schedule of Findings and Questioned Costs and Summary of Results (Continued)
For the year ended June 30, 2022

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

2022-001

Condition: Written procedures do not specifically address federal funds or the use thereof.

Criteria: Compliance requirements for Activities Allowed or Unallowed and Allowable Costs state that the organization must have written policies and control procedures for costs coded to federal awards.

Cause: FDNY Foundation employs a small staff of experienced people. Because staff tend to remain employed for longer terms, FDNY Foundation does not find it effective to create extensive written procedures and instead relies on the SKE of the staff.

Effect: Noncompliance with Uniform Guidance requirements may make the Foundation ineligible for reimbursement of current year expenditures and for future federal funding.

Recommendation: Update the written procedures or create a formal finance manual and specifically address the use of federal funds. Implement a schedule to periodically review and update written procedures.

Views of Responsible Officials and Planned Corrective Actions: The Foundation agrees with the recommendation. An internal review is currently in process to evaluate and update policies as needed to address the use of federal funds.

FDNY FOUNDATION, INC.
Schedule of Findings and Questioned Costs and Summary of Results (Continued)
For the year ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs (continued)

2022-002

Condition: Federal Audit Clearinghouse filing for the current year (2022) was not completed timely.

Criteria: 2 CFR § 200.512 requires the auditee to submit a reporting package to the Federal Audit Clearinghouse (FAC) within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

Cause: FDNY Foundation, Inc. usually receives no more than one federal grant per year. Due to the COVID-19 pandemic, the Foundation received extensions on two grants that caused the grant periods to overlap. The Foundation properly tracked expenditures by grant year, but because of the unusual situation, did not realize that the sum of the two grants exceeded the single audit threshold in the current year.

Effect: Noncompliance with Uniform Guidance requirements may make the Foundation ineligible for reimbursement of current year expenditures and for future federal funding.

Recommendation: Perform an annual review of all federal funds to verify whether the cumulative total of expenditures of federal funds meets or exceeds the \$750,000 single audit threshold.

Views of Responsible Officials and Planned Corrective Actions: The Foundation agrees with and has implemented the recommendation. The Foundation already has a reporting calendar to ensure timely filings and will add dates to review total federal expenditures to the calendar.



May 5, 2023

Board of Directors

Fire Commissioner
Laura R. Kavanagh

Chairman
Stephen L. Ruzow

Vice Chairman
Matthew J. DiLiberto

Peter Arnell
William M. Brown
Chris J. Carrera
Salvatore J. Cassano*
Jon Fox
Grace Hightower
Chief John Hodgens
Howard Koeppel
Jonathan B. Kohan
Dante A. Nigro*
Tony Pasquariello
Amanda Rubln
John C. Santora
William Schwartz
Jerry I. Speyer
Jurgen Timperman
Robert T. Zito

Treasurer
Michael J. Regan

Secretary
Robert S. Tucker

Chairman Emeritus
Thomas Von Essen*

Executive Director
Jean O'Shea

United States Department of Homeland Security
Attn: Amy Kroll
Preparedness Officer, Assistance to Firefighters Grant Program

The FDNY Foundation, Inc. respectfully submits the following corrective action plans regarding findings from the June 30, 2022 schedule of findings and questioned costs and summary of results. The findings in this corrective action plan are numbered consistently with the numbers assigned in the schedule. These plans are prepared in conjunction with the 2022 single audit, which was conducted by our independent auditors, Buchblinder Tunick & Company LLP, One Pennsylvania Plaza, Suite 3200, New York, NY 10119.

Findings and Corrective Action Plan – Federal Award Program Audit

Fiscal Year: 2022

Finding Number: 2022-001

Finding: Written procedures do not specifically address federal funds or the use thereof.

Questioned Costs: None

Status: In progress

Recommendation: Update the written procedures or create a formal finance manual and specifically address the use of federal funds. Implement a schedule to periodically review and update written procedures.

Corrective Action: We agree with the recommendation. An internal review is currently in process to review and update our policies as needed to address the use of federal funds.

Completion Date: Estimated June 2023

Contact: Jean O'Shea, Executive Director
9 Metrotech Center Room 5E-9
Brooklyn, New York 11201

*Former Fire Commissioners



FDNY Foundation

9 Metrotech Center, RM 5E-6
Brooklyn, NY 11201

Tel. 718 999 0779
Fax. 718 999 0705

Board of Directors

Fiscal Year: 2022

Fire Commissioner
Laura R. Kavanagh

Finding Number: 2022-002

Finding: Federal Audit Clearinghouse filing for the current year (2022) was not completed timely.

Chairman
Stephen L. Ruzow

Questioned Costs: None

Vice Chairman
Matthew J. DiLiberto

Status: In progress

Recommendation: Perform an annual review of all federal funds to verify whether the cumulative total of expenditures of federal funds meets or exceeds the \$750,000 single audit threshold.

Peter Arnell
William M. Brown
Chris J. Carrera
Salvatore J. Cassano*
Jon Fox

Corrective Action: We agree with and have implemented the recommendation. We currently have a reporting calendar to ensure timely filings and will add dates to review total federal expenditures to the calendar.

Grace Hightower
Chief John Hodgens
Howard Koepfel
Jonathan B. Kohan
Daniel A. Nigro*
Tony Pasquariello
Amanda Rubin
John C. Santora
William Schwartz
Jerry I. Speyer
Jurgen Timperman
Robert T. Zito

Completion Date: Estimated May 2023

Contact: Jean O'Shea, Executive Director
9 Metrotech Center Room 5E-9
Brooklyn, New York 11201

Should you have any questions regarding these plans, please do not hesitate to contact me.

Thank you,

Jean O'Shea
Executive Director

Treasurer
Michael J. Regan

Secretary
Robert S. Tucker

Chairman Emeritus
Thomas Von Essen*

Executive Director
Jean O'Shea

www.fdnymfoundation.org

*Former Fire

1(c)(3) organization established to fund fire safety in New York City and to help meet the Department's training, on needs.

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2022

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3200 NEW YORK, NY 10119-0002
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-TE 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-TE TO US BY MAY 15, 2023.

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

2021

Department of the Treasury
Internal Revenue Service

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

Name of filer

FDNY FOUNDATION, INC.

EIN or SSN

11-2632404

Name and title of officer or person subject to tax

**JEAN O' SHEA
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>10,547,733.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize BUCHBINDER TUNICK & CO. LLP to enter my PIN 11201
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date **05/05/23**

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 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

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

2021

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FDNY FOUNDATION, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 9 METROTECH CENTER City or town, state or province, country, and ZIP or foreign postal code BROOKLYN, NY 11201	D Employer identification number 11-2632404 E Telephone number 718-999-0779
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 12,026,381.
J Website: ▶ WWW.FDNYFOUNDATION.ORG		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1981 M State of legal domicile: NY
F Name and address of principal officer: JEAN O'SHEA SAME AS C ABOVE		

Part I Summary

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)	3	25
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	25
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	6
6	Total number of volunteers (estimate if necessary)	6	125
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	202,581.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	7,066,391.	8,422,065.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	191,629.	327,104.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	398,736.	517,708.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	373,158.	1,280,856.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,029,914.	10,547,733.
14	Benefits paid to or for members (Part IX, column (A), line 4)	2,025,708.	2,422,211.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	606,865.	718,923.
16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 341,092.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,269,166.	5,747,387.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,901,739.	8,888,521.
19	Revenue less expenses. Subtract line 18 from line 12	-871,825.	1,659,212.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	25,859,384.	25,141,119.
22	Net assets or fund balances. Subtract line 21 from line 20	2,332,569.	1,742,485.
		23,526,815.	23,398,634.

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 JEAN O'SHEA, EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name Preparer's signature Date Check if self-employed <input type="checkbox"/> PTIN P01366109	Firm's name ▶ BUCHBINDER TUNICK & CO. LLP Firm's address ▶ ONE PENN PLAZA - SUITE 3200 NEW YORK, NY 10119-0002 Firm's EIN ▶ 13-1578842 Phone no. 212-695-5003

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

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

Department of the Treasury
Internal Revenue Service

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

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/e-file-providers/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. FDNY FOUNDATION, INC.	Taxpayer identification number (TIN) 11-2632404
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 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 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	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
Form 990-T (corporation)	07		

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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2023**, 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, 2021**, and ending **JUN 30, 2022**.

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

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

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE FDNY FOUNDATION IS THE OFFICIAL NOT-FOR-PROFIT ORGANIZATION OF THE NEW YORK CITY FIRE DEPARTMENT (FDNY) TO HELP THE FDNY SAVE LIVES AND PROTECT PROPERTY. WE FUND FDNY PROGRAMS IN FIRE AND LIFE SAFETY IN THE COMMUNITY, AND EQUIPMENT, TRAINING, EDUCATION AND HEALTH AND

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

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

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

4a (Code:) (Expenses \$ 2,041,204. including grants of \$) (Revenue \$ 878,050.) FIRE ZONE EDUCATIONAL PROGRAM - THE FDNY FOUNDATION OPERATES THE FIRE ZONE, A NEW STATE-OF-THE-ART LEARNING CENTER LOCATED IN MIDTOWN MANHATTAN IN ROCKEFELLER CENTER. THE FDNY FIRE ZONE PRE COVID HAD BEEN PROVIDING FIRE AND LIFE SAFETY EDUCATION TO MORE THAN 100,000 SCHOOL CHILDREN, 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 \$ 5,667,053. including grants of \$ 2,422,211.) (Revenue \$ 293,723.) FIRE AND LIFE SAFETY PROGRAMS - THE FDNY FOUNDATION FUNDS EDUCATION, TRAINING AND EQUIPMENT FOR FDNY MEMBERS TO SERVE THE PUBLIC, SAVE LIVES AND PROTECT PROPERTY. FUNDING INCLUDES THE FDNY FIRE SAFETY EDUCATION UNIT, THE FDNY CPR UNIT AND AN ARRAY OF PROGRAMS TO EDUCATE THE PUBLIC IN FIRE AND SAFETY. THIS INCLUDES A COMPREHENSIVE SMOKE/CO ALARM INSTALLATION IN THOUSANDS OF HI FIRE RISK HOMES. WE ALSO PROVIDE FUNDS FOR MANY FDNY MEMBERS AND THEIR FAMILIES NEEDS FOR FDNY FIREFIGHTERS, EMT'S AND PARAMEDICS AS THEY RESPOND TO AN UNPRECEDENTED NUMBER OF EMERGENCY RESPONSES IN NEW YORK CITY.

4c (Code:) (Expenses \$ 540,828. including grants of \$) (Revenue \$ 89,333.) 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, 9/11 HEALTH AND WELLNESS INITIATIVES. THE 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 on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 8,249,085.

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> ? See instructions	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 Rev. Proc. 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 donor-restricted endowments or in 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> See instructions	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
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 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 Contractors

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEAN O'SHEA EXECUTIVE DIRECTOR	50.00			X				227,802.	0.	11,175.
(2) STEPHEN RUZOW CHAIRMAN	5.00	X		X				0.	0.	0.
(3) ROBERT S. TUCKER SECRETARY	2.00	X		X				0.	0.	0.
(4) ROBERT T. ZITO VICE CHAIRMAN	2.00	X		X				0.	0.	0.
(5) RETIRED COMMISSIONR SALVATORE C DIRECTOR	2.00	X						0.	0.	0.
(6) CHRIS J. CARRERA DIRECTOR	2.00	X						0.	0.	0.
(7) JOSEPH COPPOTELLI FORMER DIRECTOR	2.00	X						0.	0.	0.
(8) PETER ARNELL DIRECTOR	2.00	X						0.	0.	0.
(9) HOWARD KOEPEL DIRECTOR	2.00	X						0.	0.	0.
(10) JOHN C. SANTORA DIRECTOR	2.00	X						0.	0.	0.
(11) WILLIAM B. SCHWARTZ DIRECTOR	2.00	X						0.	0.	0.
(12) JERRY I. SPEYER DIRECTOR	2.00	X						0.	0.	0.
(13) MICHAEL J. REGAN DIRECTOR	2.00	X						0.	0.	0.
(14) WILLIAM BROWN DIRECTOR	2.00	X						0.	0.	0.
(15) DANI JAMES DIRECTOR	2.00	X						0.	0.	0.
(16) ADAM ROSE DIRECTOR	2.00	X						0.	0.	0.
(17) JURGEN TIMPERMAN 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JON FOX DIRECTOR	2.00	X						0.	0.	0.
(19) EB KELLY DIRECTOR	2.00	X						0.	0.	0.
(20) JONATHAN KOHAN DIRECTOR	2.00	X						0.	0.	0.
(21) CHIEF THOMAS RICHARDSON FORMER DIRECTOR	2.00	X						0.	0.	0.
(22) AMANDA RUBIN DIRECTOR	2.00	X						0.	0.	0.
(23) MATT DILIBERTO TREASURER	5.00	X		X				0.	0.	0.
(24) ANTHONY PASQUARIELLO DIRECTOR	2.00	X						0.	0.	0.
(25) COMMISSIONER LAURA KAVANAGH DIRECTOR	2.00	X						0.	0.	0.
(26) GRACE HIGHTOWER DIRECTOR	2.00	X						0.	0.	0.
1b Subtotal								227,802.	0.	11,175.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								227,802.	0.	11,175.

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, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ADIL BUSINESS SYSTEMS, INC. 167 MADISON AVENUE, NEW YORK, NY 10016	TEMP EMPLOYMENT	490,090.

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**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	3,210,844.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	1,098,721.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,112,500.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 615,601.					
	h Total. Add lines 1a-1f			8,422,065.				
Program Service Revenue	2 a EMS SEMINAR FEES	Business Code	900099	162,493.	162,493.			
	b PUBLICATION		511120	89,333.	89,333.			
	c DOCUMENT CONTROL UNIT PROCESSING		511190	74,307.	74,307.			
	d FIREZONE TICKET SALES		900099	971.	971.			
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			327,104.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			292,419.			292,419.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties			138,273.			138,273.	
	6 a Gross rents	6a	(i) Real	6,000.				
			(ii) Personal					
	b Less: rental expenses	6b		0.				
	c Rental income or (loss)	6c		6,000.				
	d Net rental income or (loss)			6,000.			6,000.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,073,066.				
			(ii) Other					
	b Less: cost or other basis and sales expenses	7b		847,777.				
c Gain or (loss)	7c		225,289.					
d Net gain or (loss)			225,289.			225,289.		
8 a Gross income from fundraising events (not including \$ 3,210,844. of contributions reported on line 1c). See Part IV, line 18	8a		391,388.					
			391,388.					
b Less: direct expenses	8b							
c Net income or (loss) from fundraising events			0.					
9 a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a		1,244,836.					
			239,483.					
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory			1,005,353.	802,772.	202,581.			
Miscellaneous Revenue	11 a MISCELLANEOUS	Business Code	900099	131,230.	131,230.			
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d			131,230.				
12 Total revenue. See instructions			10,547,733.	1,261,106.	202,581.	661,981.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,206,104.	2,206,104.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	216,107.	216,107.		
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	247,688.	125,102.	37,153.	85,433.
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	407,634.	332,428.	28,950.	46,256.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	-1,729.	-1,210.	-173.	-346.
9 Other employee benefits	19,489.	13,633.	1,952.	3,904.
10 Payroll taxes	45,841.	33,346.	3,956.	8,539.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	60,476.		60,476.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	65,841.		65,841.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	121,567.	121,567.		
12 Advertising and promotion	734,336.	734,336.		
13 Office expenses	670,187.	572,962.	22,147.	75,078.
14 Information technology	16,502.	16,252.	250.	
15 Royalties				
16 Occupancy	1,065,940.	1,061,440.	4,500.	
17 Travel	35,291.	22,979.	100.	12,212.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	178,145.	63,955.	7,790.	106,400.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	626,909.	626,909.		
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DONATED EQUIPMENT AND S	581,101.	581,101.		
b TEMPORARY HELP	539,305.	534,301.	5,004.	
c EQUIPMENT EXPENSE	525,643.	524,908.	235.	500.
d MISCELLANEOUS	268,927.	214,405.	52,255.	2,267.
e All other expenses	257,217.	248,460.	7,908.	849.
25 Total functional expenses. Add lines 1 through 24e	8,888,521.	8,249,085.	298,344.	341,092.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing	3,832,236.	1	3,938,839.	
	2 Savings and temporary cash investments	1,231,171.	2	1,447,498.	
	3 Pledges and grants receivable, net	5,148,483.	3	5,497,710.	
	4 Accounts receivable, net	36,233.	4	141,071.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	709,652.	8	1,031,889.	
	9 Prepaid expenses and deferred charges	47,865.	9	56,252.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,430,838.			
	b Less: accumulated depreciation	10b 1,502,959.			
	11 Investments - publicly traded securities	4,545,192.	10c	3,927,879.	
	12 Investments - other securities. See Part IV, line 11	10,308,552.	11	9,099,981.	
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets		13		
	15 Other assets. See Part IV, line 11		14		
16 Total assets. Add lines 1 through 15 (must equal line 33)	25,859,384.	15			
17 Accounts payable and accrued expenses	127,523.	16	25,141,119.		
18 Grants payable	127,523.	17	92,485.		
19 Deferred revenue	1,500,000.	18	1,650,000.		
20 Tax-exempt bond liabilities	599,220.	19			
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20			
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21			
23 Secured mortgages and notes payable to unrelated third parties		22			
24 Unsecured notes and loans payable to unrelated third parties	105,826.	23			
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		24			
26 Total liabilities. Add lines 17 through 25	2,332,569.	25			
27 Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		26	2,332,569.		
28 Net assets without donor restrictions	17,091,499.	27	18,000,890.		
29 Net assets with donor restrictions	6,435,316.	28	5,397,744.		
30 Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
31 Capital stock or trust principal, or current funds		29			
32 Paid-in or capital surplus, or land, building, or equipment fund		30			
33 Retained earnings, endowment, accumulated income, or other funds		31			
34 Total net assets or fund balances	23,526,815.	32	23,398,634.		
35 Total liabilities and net assets/fund balances	25,859,384.	33	25,141,119.		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,547,733.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,888,521.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,659,212.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	23,526,815.
5	Net unrealized gains (losses) on investments	5	-1,909,893.
6	Donated services and use of facilities	6	122,500.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	23,398,634.

Part XII Financial Statements and Reporting

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

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

Form 990 (2021)

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7106875.	6536046.	7939532.	7066391.	8422065.	37070909.
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	7106875.	6536046.	7939532.	7066391.	8422065.	37070909.
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)						1585082.
6 Public support. Subtract line 5 from line 4.						35485827.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	7106875.	6536046.	7939532.	7066391.	8422065.	37070909.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	345,274.	426,898.	365,087.	268,083.	436,692.	1842034.
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.)	488,928.	607,330.	307,810.	191,845.	458,334.	2054247.
11 Total support. Add lines 7 through 10						40967190.
12 Gross receipts from related activities, etc. (see instructions)					12	

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).....	14	86.62 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	84.70 %

16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for 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 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. 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 - 2020. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

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.)

Horizontal lines for supplemental information input.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

FDNY FOUNDATION, INC.

Employer identification number

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), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

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

Schedule B (Form 990) (2021)

Name of organization FDNY FOUNDATION, INC.	Employer identification number 11-2632404
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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	GOLDMAN SACHS C/O FDNY FOUNDATION, INC BROOKLYN, NY 11201	\$ 190,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	FDNY UNIFORMED FIRE OFFICERS ASSOCIATION C/O FDNY FOUNDATION, INC BROOKLYN, NY 11201	\$ 212,429.	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.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input 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.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization FDNY FOUNDATION, INC.	Employer identification number 11-2632404
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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
2	85,000 BOTTLES OF ORGANIC WATER <hr/> <hr/> <hr/>	\$ 212,429.	07/15/21
<hr/>	<hr/> <hr/> <hr/>	\$ _____	_____
<hr/>	<hr/> <hr/> <hr/>	\$ _____	_____
<hr/>	<hr/> <hr/> <hr/>	\$ _____	_____
<hr/>	<hr/> <hr/> <hr/>	\$ _____	_____
<hr/>	<hr/> <hr/> <hr/>	\$ _____	_____
<hr/>	<hr/> <hr/> <hr/>	\$ _____	_____
<hr/>	<hr/> <hr/> <hr/>	\$ _____	_____

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

2021

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 (for example, 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

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

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	11,136,959.	8,960,330.	8,579,149.	7,972,827.	6,605,689.
b Contributions	250,000.			250,000.	250,000.
c Net investment earnings, gains, and losses	-1,439,647.	2,176,629.	381,181.	356,322.	1,117,138.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	9,947,312.	11,136,959.	8,960,330.	8,579,149.	7,972,827.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 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				0.
c Leasehold improvements		4,656,183.	869,408.	3,786,775.
d Equipment		774,655.	633,551.	141,104.
e Other				0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,927,879.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

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

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

1	Total revenue, gains, and other support per audited financial statements	1	10,406,425.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-1,909,893.
b	Donated services and use of facilities	2b	1,834,426.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-75,467.
3	Subtract line 2e from line 1	3	10,481,892.
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	65,841.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	65,841.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	10,547,733.

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	10,534,606.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,711,926.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,711,926.
3	Subtract line 2e from line 1	3	8,822,680.
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	65,841.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	65,841.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	8,888,521.

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 DONOR WITHOUT RESTRICTIONS 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 II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		DINNER (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	3,602,232.		3,602,232.
	2	Less: Contributions	3,210,844.		3,210,844.
	3	Gross income (line 1 minus line 2)	391,388.		391,388.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	197,349.		197,349.
	7	Food and beverages	66,563.		66,563.
	8	Entertainment			
	9	Other direct expenses	127,476.		127,476.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
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: _____

**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

2021

**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 noncash 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		2,206,104.	0.			TRAINING AND EDUCATION

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

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) 2021

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
SUPPORT FOR FALLEN UNIFORM MEMBERS	37	216,107.	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 AND OTHER SUPPORT TO CHILDREN/FAMILIES WHO HAVE LOST A PARENT THAT IS A UNIFORMED MEMBER OF THE

**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

2021

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 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) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JEAN O'SHEA EXECUTIVE DIRECTOR	(i)	227,802.	0.	0.	5,700.	5,475.	238,977.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **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 ▶ (FITNESS EQUIP)	X	0	234,070.	CASH VALUE
26 Other ▶ (WATER - 1 BOT)	X	85,000	212,429.	CASH VALUE
27 Other ▶ (HAND SANITIZE)	X	14,976	119,808.	CASH VALUE
28 Other ▶ (MEALS)	X	1,400	35,000.	CASH VALUE

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

	Yes	No
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?		X
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?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
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.		

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

Schedule M (Form 990) 2021

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.

PART I, OTHER TYPES OF PROPERTY:

LYNC MEDICAL MASK

- (A) CHECK IF APPLICABLE = X
- (B) NUMBER OF CONTRIBUTIONS = 30000
- (C) REVENUE REPORTED ON FORM 990, PART VIII \$ 11994.
- (D) METHOD OF DETERMINING REVENUE: CASH VALUE

DINNER PRODUCTS

- (A) CHECK IF APPLICABLE = X
- (B) NUMBER OF CONTRIBUTIONS = 0
- (C) REVENUE REPORTED ON FORM 990, PART VIII \$ 1740.
- (D) METHOD OF DETERMINING REVENUE: CASH VALUE

HAND SANITIZER - 1 GALLON

- (A) CHECK IF APPLICABLE = X
- (B) NUMBER OF CONTRIBUTIONS = 10
- (C) REVENUE REPORTED ON FORM 990, PART VIII \$ 300.
- (D) METHOD OF DETERMINING REVENUE: CASH VALUE

COFFEE - 1LBS

- (A) CHECK IF APPLICABLE = X
- (B) NUMBER OF CONTRIBUTIONS = 40
- (C) REVENUE REPORTED ON FORM 990, PART VIII \$ 260.
- (D) METHOD OF DETERMINING REVENUE: CASH VALUE

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

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:

WELLNESS NEEDS FOR FDNY MEMBERS.

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

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

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

Schedule O (Form 990) 2021

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

2021 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
	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.	173,586.		0.	173,586.
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.	19,662.		0.	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.	7,250.		0.	7,250.
18	EQUIPMENT	12/31/15	SL	3.00		16	20,744.				20,744.	20,744.		0.	20,744.
19	EQUIPMENT	12/31/15	SL	7.00		16	22,845.				22,845.	17,952.		3,264.	21,216.
20	EQUIPMENT	12/31/15	SL	5.00		16	1,303.				1,303.	1,303.		0.	1,303.
21	EQUIPMENT	12/31/16	SL	5.00		16	2,860.				2,860.	2,573.		287.	2,860.

2021 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
22	EQUIPMENT	12/31/17	SL	5.00		16	1,213.				1,213.	850.		243.	1,093.
23	VEHICLES	12/31/17	SL	7.00		16	207,081.				207,081.	103,541.		29,583.	133,124.
24	COMPUTERS	12/31/17	SL	5.00		16	60,000.				60,000.	42,000.		12,000.	54,000.
25	EQUIPMENT	12/31/17	SL	5.00		16	20,324.				20,324.	14,227.		4,065.	18,292.
26	VEHICLES	12/31/18	SL	7.00		16	41,133.				41,133.	14,690.		5,876.	20,566.
27	EQUIPMENT	06/30/19	SL	5.00		16	1,847.				1,847.	889.		309.	1,198.
28	EQUIPMENT	12/31/18	SL	7.00		16	85.				85.	42.		12.	54.
30	COMPUTERS	12/31/19	SL	5.00		16	6,212.				6,212.	1,863.		1,242.	3,105.
31	CASH REGISTERS AND SCANNERS	12/31/19	SL	7.00		16	3,295.				3,295.	706.		471.	1,177.
32	EQUIPMENT	09/30/20	SL	5.00		16	32,054.				32,054.	3,088.		6,411.	9,499.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						765,058.				765,058.	568,830.		63,763.	632,593.
	OTHER														
3	LEASEHOLD IMPROVEMENTS	02/01/11	SL	15.00		16	40,303.				40,303.	27,931.		2,686.	30,617.
29	LEASEHOLD IMPROVEMENTS	09/30/20	SL	8.00		16	4,615,879.				4,615,879.	279,289.		559,500.	838,789.
33	EQUIPMENT	01/13/02	SL	5.00		16	9,598.				9,598.			960.	960.
	* 990 PAGE 10 TOTAL OTHER						4,665,780.				4,665,780.	307,220.		563,146.	870,366.
	* GRAND TOTAL 990 PAGE 10 DEPR						5,430,838.				5,430,838.	876,050.		626,909.	1,502,959.

Type and Entity: **MERCHANDISE SALES POST-2017 NOL FED**
 Section 382 Annual Limitation

DETAIL CARRYOVER SCHEDULE

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	
			_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
A	2018	54,670.										
B	2019	14,888.										
C	2020	115,223.										
D	2021	27,318.										
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

Type and Entity: **PRE-2018 NOL FED**
 Section 382 Annual Limitation

DETAIL CARRYOVER SCHEDULE

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	
			_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
A	2005	31,899.										
B	2006	28,158.										
C	2007	18,497.										
D	2008	58,161.										
E	2009	24,861.										
F	2010	1,866.										
G	2011	32,327.										
H	2012	39,205.										
I	2013	33,019.										
J	2014	371,241.										
K	2015	15,345.										
L	2016	20,305.										
M	2017	2,429.										
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

Type and Entity: **NOL NY** **DETAIL CARRYOVER SCHEDULE**
 Section 382 Annual Limitation Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2005	31,899.									
B	2006	28,158.									
C	2007	18,497.									
D	2008	58,161.									
E	2009	24,861.									
F	2010	1,866.									
G	2011	32,327.									
H	2012	39,205.									
I	2013	33,019.									
J	2014	371,241.									
K	2015	15,345.									
L	2016	20,305.									
M	2017	2,429.									
N	2018	54,670.									
O	2019	14,888.									
P	2020	115,223.									
Q	2021	27,318.									
R											
S											
T											
U											
V											
W											
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A											
B											
C											
D											
E											
F											
G											
H											
I											
J											
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M											
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TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

JUNE 30, 2022

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3200 NEW YORK, NY 10119-0002
Amount due or refund	NO AMOUNT IS DUE.
Make check payable to	NO AMOUNT IS DUE.
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-TE 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.

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

2021

Department of the Treasury
Internal Revenue Service

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

Name of filer

FDNY FOUNDATION, INC.

EIN or SSN

11-2632404

Name and title of officer or person subject to tax

**JEAN O' SHEA
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

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

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0.</u>
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **BUCHBINDER TUNICK & CO. LLP** to enter my PIN **11201**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date **05/05/23**

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 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

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

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2021

For calendar year 2021 or other tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

▶ **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).**

Department of the Treasury
Internal Revenue Service

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

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>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) <input type="checkbox"/> 529A</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) FDNY FOUNDATION, INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 9 METROTECH CENTER</p> <p>City or town, state or province, country, and ZIP or foreign postal code BROOKLYN, NY 11201</p>	<p>D Employer identification number 11-2632404</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
<p>C Book value of all assets at end of year ▶ 24,911,832.</p>			
<p>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</p>			
<p>H Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p>			
<p>I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ <input type="checkbox"/></p>			
<p>J Enter the number of attached Schedules A (Form 990-T) ▶ 1</p>			
<p>K 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. ▶</p>			
<p>L The books are in care of ▶ JEAN O'SHEA Telephone number ▶ 718-999-0779</p>			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2 Reserved	2	
3 Add lines 1 and 2	3	
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6 Deduction for net operating loss. See instructions	6	0.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		0.
3	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		0.
5	Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	5		0.
6a	Payments: A 2020 overpayment credited to 2021	6a		
b	2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	6g		
7	Total payments. Add lines 6a through 6g	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2022 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2021 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
2	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.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ 677,313 . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.		
5	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	453000	\$ 184,781.	
6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I prepared 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 the taxpayer) is based on all information of which preparer has any knowledge.

COPY

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**

Firm's address: **ONE PENN PLAZA - SUITE 3200** Phone no. **212-695-5003**

Firm's address: **NEW YORK, NY 10119-0002**

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

Department of the Treasury
Internal Revenue Service

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

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/e-file-providers/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. FDNY FOUNDATION, INC.	Taxpayer identification number (TIN) 11-2632404
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 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 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
Form 990-T (corporation)	07		

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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2023**, 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, 2021**, and ending **JUN 30, 2022**.

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

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

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

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

▶ 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 Name of the organization FDNY FOUNDATION, INC.	B Employer identification number 11-2632404
C Unrelated business activity code (see instructions) ▶ 453000	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **MERCHANDISE SALES**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <u>346,136.</u>			
b Less returns and allowances _____ c Balance ▶	1c 346,136.		
2 Cost of goods sold (Part III, line 8)	2 143,555.		
3 Gross profit. Subtract line 2 from line 1c	3 202,581.		202,581.
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 202,581.		202,581.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		59,986.
3 Repairs and maintenance	3		30,866.
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement)	14	SEE STATEMENT 2	139,047.
15 Total deductions. Add lines 1 through 14	15		229,899.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-27,318.
17 Deduction for net operating loss. See instructions	17		0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18		-27,318.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold Enter method of inventory valuation **▶ COST**

1 Inventory at beginning of year	1	224,341.
2 Purchases	2	206,138.
3 Cost of labor	3	0.
4 Additional section 263A costs (attach statement)	4	0.
5 Other costs (attach statement)	5	0.
6 Total. Add lines 1 through 5	6	430,479.
7 Inventory at end of year	7	286,924.
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	143,555.
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
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)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ▶				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ▶				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
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 statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) ▶				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ▶				0.
11 Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			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	
(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 Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

Part VII 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 statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT	2
DESCRIPTION		AMOUNT	
ADVERTISING AND PROMOTION		33,721.	
OFFICE EXPENSE		75,383.	
TEMP HELP		29,425.	
PROFESSIONAL FEES		247.	
EQUIPMENT RENTAL		132.	
DONATED EDUCATIONAL MATERIALS		139.	
TOTAL TO SCHEDULE A, PART II, LINE 14		139,047.	

990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION	STATEMENT	3	
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	54,670.	0.	54,670.	54,670.
06/30/20	14,888.	0.	14,888.	14,888.
06/30/21	115,223.	0.	115,223.	115,223.
NOL CARRYOVER AVAILABLE THIS YEAR			184,781.	184,781.

2021 TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CT-13

FOR THE YEAR ENDING

JUNE 30, 2022

Prepared for	FDNY FOUNDATION, INC. 9 METROTECH CENTER BROOKLYN, NY 11201
Prepared by	BUCHBINDER TUNICK & CO. LLP ONE PENN PLAZA - SUITE 3200 NEW YORK, NY 10119-0002
To be signed and dated by	NOT APPLICABLE
Amount of tax	Total tax \$ 250.00 Less: payments and credits \$ 0.00 Plus: other amount \$ 0.00 Plus: interest and penalties \$ 0.00 BALANCE DUE \$ 250.00
Overpayment	Credited to your estimated tax \$ 0.00 Other amount \$ 0.00 Refunded to you \$ 0.00
Make check payable to	NEW YORK STATE CORPORATION TAX
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	YOUR PAYMENT SHOULD BE MADE AS INSTRUCTED BELOW ON OR BEFORE MAY 15, 2023. SEPARATELY MAIL NEW YORK FORM CT-200-V WITH A CHECK OR MONEY ORDER FOR \$250.00, PAYABLE TO NEW YORK STATE CORPORATION TAX. MAIL TO: NYS DEPT OF TAXATION & FINANCE CORP-V P.O. BOX 15163 ALBANY, NY 12212-5163



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. **250.00**

3 Return type

3. **CT13**

4 Employer ID number (EIN)

4. **11-2632404**

5 File number (FCC)

5. **MM8**

6 Period beginning date (mm-dd-yy)

6. **07-01-21**

7 Period ending date (mm-dd-yy)

7. **06-30-22**

8 Amended (Y=1; N=0)

8. **0**

9 Final (Y=1; N=0)

9.

10 NAICS code

10.

11 MTA indicator (None = 0; Y = 1; N = 2; Both = 3)

11.

12 Federal 1120-H filed (Y = 1; N = 0)

12.

13 REIT/RIC indicator (Y = 1; N = 0)

13.

14 Tax due/MTA surcharge

14. **250.00**

15 Mandatory first installment (MFI) - no extension filed and tax due is over \$1,000

15.

16 Balance due

16. **250.00**

17 Amount of overpayment credited to next period - NYS

17.

18 Refund of overpayment

18.

19 Refund of unused tax credits

19.

20 Tax credits to be credited as an overpayment to next year's return

20.

21 Amount of overpayment credited to next period - MTA

21.

22 Amount of MTA surcharge retaliatory tax credit to be refunded

22.

23 Fixed dollar minimum

23.

24 Designated agent's (Article 9-A) or combined parent's (Article 33) EIN

24. **-**

25 New York receipts

25.

26 Have you been convicted of an offense (NYS Penal Law, Art. 200 or 496, or section 195.20)?

26.

27 Paid preparer's EIN

27. **13-1578842**

28 Preparer's NYTPRIN

28.

29 Excl. code

29. **03**

541001211019



184951 11-18-21 **1019**

For office use only

Form CT-186-E filers only

30	Excise tax on telecommunication services - NYS	30.	<input type="text"/>	<input type="text"/>
31	Excise tax on mobile telecommunication services subject to the 2.9% rate	31.	<input type="text"/>	<input type="text"/>
32	Total excise tax on telecommunication services	32.	<input type="text"/>	<input type="text"/>
33	Tax on gross income - NYS	33.	<input type="text"/>	<input type="text"/>
34	MTA surcharge related to non-mobile telecommunication services	34.	<input type="text"/>	<input type="text"/>
35	MTA surcharge related to telecommunication services subject to the 0.721% tax rate	35.	<input type="text"/>	<input type="text"/>
36	Total MTA surcharge related to telecommunication services	36.	<input type="text"/>	<input type="text"/>
37	MTA surcharge on gross income	37.	<input type="text"/>	<input type="text"/>
38	Balance due - NYS	38.	<input type="text"/>	<input type="text"/>
39	Balance due - MTA	39.	<input type="text"/>	<input type="text"/>
40	Provided telecommunication services in the MCTD this year? (None = 0; Y = 1; N = 2; Both = 3)	40.	<input type="text"/>	<input type="text"/>
41	Subject to supervision of the Department of Public Service and provided utility services in the MCTD this year? (None = 0; Y = 1; N = 2; Both = 3)	41.	<input type="text"/>	<input type="text"/>
42	Overpayment credited to next year's tax - NYS	42.	<input type="text"/>	<input type="text"/>
43	Overpayment credited to next year's tax - MTA	43.	<input type="text"/>	<input type="text"/>
44	Refund of overpayment - NYS	44.	<input type="text"/>	<input type="text"/>
45	Refund of overpayment - MTA	45.	<input type="text"/>	<input type="text"/>
46	Refund of unused tax credits - NYS	46.	<input type="text"/>	<input type="text"/>
47	Refund of unused tax credits - MTA	47.	<input type="text"/>	<input type="text"/>
48	Refundable tax credits to be credited to next year's tax - NYS	48.	<input type="text"/>	<input type="text"/>
49	Refundable tax credits to be credited to next year's tax - MTA	49.	<input type="text"/>	<input type="text"/>





CT-200-V

Department of Taxation and Finance

Payment Voucher for E-Filed Corporation Tax Returns and Extensions

Employer identification number: 11-2632404, Primary return type: CT13, Tax period beginning: 07-01-2021, Tax period ending: 06-30-2022, Legal name: FDNY FOUNDATION, INC., Address: 9 METROTECH CENTER, BROOKLYN, NY 11201, Business telephone number: 718-999-0779

Type of form e-filed: Return [X], Extension [], Mandatory first installment (MFI) [], Amount(s) due: NYS amount 250.00, MTA amount .00

COPY

Make your check or money order payable in U.S. funds to: New York State Corporation Tax. Do not staple or clip your check or money order. Detach all check stubs. Enter payment enclosed ... 250.00

File this entire page with your payment

Where to mail

Mail your payment along with this entire page to: NYS DEPT OF TAXATION & FINANCE CORP - V PO BOX 15163 ALBANY NY 12212-5163





New York State E-File Authorization for Tax Year 2021
For Certain Corporation Tax Returns and Estimated Tax
Payments for Corporations

TR-579-CT
(8/21)

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-183 CT-183-M CT-184 CT-184-M
CT-186-E 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-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock; CT-183-M, Transportation and Transmission Corporation MTA Surcharge Return; CT-184, Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings; CT-184-M, Transportation and Transmission Corporation MTA Surcharge Return; CT-186-E, Telecommunications Tax Return and Utility Services 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 electronic signature can be used as described in TSB-M-20(1)C, (2)I, E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns. 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 2021 Corporation Tax Extensions.

Financial institution information (required if electronic payment is authorized)

Table with 3 rows: 1 Amount of authorized debit, 2 Financial institution routing number, 3 Financial institution account number. Includes a small table with numbers 1, 2, 3 in a grid.

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-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2021 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 2021 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 2021 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 two business days prior to the payment date.

Signature of authorized officer of the corporation: JEAN O'SHEA, EXECUTIVE DIRECTOR. Date: 05-05-23



Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2021 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2021 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2021 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 2021 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.

Table with 3 columns: Signature, Print name, Date. Rows for ERO's signature and Paid preparer's signature.



CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Amended return

Tax Law - Article 13

All filers enter tax period:

beginning **07-01-21** ending **06-30-22**

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 address Care of (c/o) Number and street or PO Box 9 METROTECH CENTER		State or country of incorporation	
City BROOKLYN, NY		Date of incorporation 09-11-81	Foreign corporations: date began business in NYS
U.S. state/Canadian province NY	ZIP/Postal code 11201	Country (if not United States)	
NAICS business code number (from federal return)	For office use only		
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.		

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	Payment enclosed
◀ Attach your payment here. Detach all check stubs. (See instructions for details.)	250.

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	-27,318.
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)	5	
6	Add lines 1 through 5	6	-27,318.
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	-27,318.
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	-27,318.
14	Allocated taxable income (multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed)	14	-27,318.
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	
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	250.
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	250.
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 Payment with extension request, Form CT-5, line 5	43	
44a Second installment from Form CT-400	44a	
44b Third installment from Form CT-400	44b	
44c Fourth installment from Form CT-400	44c	
45 Amount of overpayment credited from prior years	45	
46 Total prepayments (add lines 43 through 45; enter here and on line 18)	46	

* 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 information

If 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: • _____

Capital loss carryback Federal return filed Form 1139 •

Amended Form 990-T

400002211019



Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's email 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	
	Email address of authorized person JEAN.OSHEA@FONY.NYC.CO		Telephone number 718-999-1251	Date 05-05-23

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 3200		City NEW YORK, NY 10119-0002
	Email address of individual preparing this return GAUTERI@BUCHBINDER.COM		Preparer's NYTPRIN or Excl. code 03	Date

See instructions for where to file.

400003211019

