

Hamilton County, TN

Budget Hearings

FY 2027

Assessor of Property

	<i>Adopted Budget FY 2025</i>	<i>Adopted Budget FY 2026</i>	Requested FY 2027	Inc. (Dec.) FY27 vs. FY26
OPERATING BUDGET				
1010070-Assessor of Property	4,487,195	4,502,079	4,566,440	64,361
CAPITAL OUTLAY	59,800	-	547,917	547,917

Key Items to Address with County Commission:

1. What are you investing in?
2. Where are you maintaining/holding the line?
3. What is the reason for the funding increase - additional services, improved efficiencies, other?

Hamilton County, Tennessee
100 - INDEPENDENT OFFICES Budget Year 2027 (Proposed)

1010070-ASSESSOR OF PROPERTY		DESCRIPTION	Prior Year Actuals	FY 2026 Budget			FY 2027 Budget		
			2025	Adopted	Amended	YTD Thru 1/31/2026	Requested	Proposed	Change from PY Adopted
51001	SALARIES	2,241,447	2,441,085	2,441,085	1,403,396	2,463,031	2,463,031	21,946	
51002	SALARIES-OVERTIME (REGULAR)	59,031	10,000	10,000	5,168	10,000	10,000		
51015	SALARIES - LONGEVITY	31,425	31,725	31,725	31,725	33,975	33,975	2,250	
52001	FICA	173,537	189,935	189,935	107,294	191,786	191,786	1,851	
52002	MEDICAL INSURANCE	717,063	815,473	815,473	395,991	825,347	825,347	9,874	
52003	LIFE INSURANCE	1,404	1,404	1,404	749	1,404	1,404		
52007	STATE PENSION-TCRS, LEGACY	196,404	194,232	194,232	121,915	203,793	203,793	9,561	
52008	SELF INSURANCE	11,778	11,778	11,778	9,389	11,778	11,778		
52009	STATE TCRS HYBRID 401K 5% CONT	49,668	58,075	58,075	30,455	56,033	56,033	(2,042)	
52010	STATE-TCRS-HYBRD 4% BENEFIT	26,130	30,664	30,664	16,079	29,585	29,585	(1,078)	
<i>Salaries and Benefits Totals:</i>		<u>3,507,887</u>	<u>3,784,371</u>	<u>3,784,371</u>	<u>2,122,161</u>	<u>3,826,732</u>	<u>3,826,732</u>	<u>42,362</u>	
53004	REP & MAINT AUTOMOBILES & TRUC	3,887	10,500	10,500	5,454	10,500	10,500		
53018	CELLULAR SERVICE	7,932	9,430	9,430	5,611	9,650	9,650	220	
53042	MEETINGS,SEMINARS,ETC.	13,872	20,000	20,000	18,797	20,000	20,000		
53044	POSTAGE FREIGHT & OTHER TRANS	122,563	50,000	50,000	16,869	50,000	50,000		
53045	LEGAL NOTICES & ADVERTISING	362	500	500		500	500		
53047	MEMBERSHIPS	6,020	9,400	9,400	6,655	9,400	9,400		
53049	PARKING		100	100		100	100		
53050	MISCELLANEOUS PURCHASED SERVIC	219,792	295,000	295,000	238,308	315,000	315,000	20,000	
53052	ACCOUNTING & AUDITING SERVICES	255,500	227,600	307,600	121,200	227,600	227,600		
54001	OFFICE SUPPLIES & FORMSTS	8,218	16,000	16,000	2,987	16,000	16,000		
54002	SMALL TOOLS & MINOR FURN&EQUIP	708	2,500	2,500	1,220	2,280	2,280	(220)	
54009	TELECOMMUNICATION SUPPLIES				48				
54013	NEWSPAPERS & PERIODICALS	15,052	32,000	32,000	5,166	32,000	32,000		
54014	BOOKS,PAMPHLETS, MOVIES,ETC	215	1,328	1,328		1,328	1,328		
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	7,755	22,550	22,550	3,429	16,550	16,550	(6,000)	
54020	REPAIR PARTS	16							
54022	RECORDING & CAMERA SUP & PROC	163			436				
54038	DUPLICATING AND PRINTING SUPP	38,948	19,000	19,000	11,546	21,000	21,000	2,000	
54047	MINOR COMPUTER EQUIPMENT				240				
54070	ELECTRIC VEHICLE CHARGING COST	541			3,020	6,000	6,000	6,000	
58002	RENT ON OFF MACHINES FURN & EQ	1,279	1,800	1,800	661	1,800	1,800		
59021	M&E-COMPUTER HARDWARE	13,356			2,166				
<i>Operating Expenditures Totals:</i>		<u>716,178</u>	<u>717,708</u>	<u>797,708</u>	<u>443,813</u>	<u>739,708</u>	<u>739,708</u>	<u>22,000</u>	
1010070-ASSESSOR OF PROPERTY Totals:		4,224,065	4,502,079	4,582,079	2,565,974	4,566,440	4,566,440	64,362	

1010070 ASSESSOR OF PROPERTY

Salaries

	<u>FY 2026</u>	<u>FY 2027</u>
Salaries - full-time	2,364,743	2,433,031
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	10,000	10,000
Promotions	30,000	30,000
Longevity	31,725	33,975
Raises	46,342	0
Total Salaries	<u>2,482,810</u>	<u>2,507,006</u>

Authorized Positions

	<u>FY 2026</u>	<u>FY 2027</u>
Full-time		
Account Clerk	1.00	1.00
Appraisal Specialist	1.00	1.00
CAMA System Administrator	1.00	0.00
CAMA System Coordinator	0.00	1.00
Commercial Property Appraiser	1.00	1.00
Commercial Property Supervisor	1.00	0.00
County Assessor Director Real Property	0.00	1.00
Director of Cadastral Mapping	1.00	1.00

Authorized Positions

	<u>FY 2026</u>	<u>FY 2027</u>
Director of Commercial Operations	1.00	1.00
Director of Residential Operations	1.00	0.00
Elected Officials	1.00	1.00
Executive Director	1.00	1.00
Geospatial & Property Records Supervisor	0.00	1.00
Geospatial Specialist	1.00	0.00
Geospatial Technician	0.00	1.00
Personal Property Account Clerk	6.00	6.00
Personal Property Supervisor	1.00	1.00
Property Appraisal Associate	5.00	6.00
Property Assistant Technician	4.00	3.00
Property Info Technician	2.00	2.00
Property Quality Control Analyst	0.00	1.00
Residential Property Appraiser	4.00	3.00
Residential Property Supervisor	1.00	0.00
Senior Commercial Property Appraiser	2.00	2.00
Senior Property Info Technician	1.00	2.00
Senior Residential Property Appraiser	2.00	2.00
Full-time Total	<u>39.00</u>	<u>39.00</u>

Hamilton County, Tennessee
200 - CAPITAL OUTLAY Budget Year 2027 (Proposed)

1010079-C/O ASSESSOR OF PROPERTY		Prior Year Actuals	FY 2026 Budget			FY 2027 Budget		
DESCRIPTION		2025	Adopted	Amended	YTD Thru 1/31/2026	Requested	Proposed	Change from PY Adopted
59024	M&E-COMPUTER SOFTWARE	40,000				547,917	547,917	547,917
	<i>Operating Expenditures Totals:</i>	<i>40,000</i>				<i>547,917</i>	<i>547,917</i>	<i>547,917</i>
1010079-C/O ASSESSOR OF PROPERTY Totals:		40,000				547,917	547,917	547,917

Hamilton County, TN

Budget Hearings

FY 2027

Trustee

	<i>Adopted Budget FY 2025</i>	<i>Adopted Budget FY 2026</i>	Requested FY 2027	Inc. (Dec.) FY27 vs. FY26
1010060 - Trustee				
Total Expenditures	2,879,960	2,899,773	2,999,788	100,015
Less salaries covered by fees	(1,081,908)	(1,075,376)	(1,131,076)	(55,700)
1010060 - Trustee	1,798,052	1,824,397	1,868,712	44,315

Key Items to Address with County Commission:

1. What are you investing in?
2. Where are you maintaining/holding the line?
3. What is the reason for the funding increase - additional services, improved efficiencies, other?

Hamilton County, Tennessee
100 - INDEPENDENT OFFICES Budget Year 2027 (Proposed)

1010060-TRUSTEE	DESCRIPTION	Prior Year Actuals			FY 2026 Budget			FY 2027 Budget		
		2025	Adopted	Amended	YTD Thru 1/31/2026	Requested	Proposed	Change from PY Adopted		
51001	SALARIES		1,075,376	1,075,376		1,131,076	1,131,076		55,700	
51999	CONTRA-SALARIES		(1,075,376)	(1,075,376)		(1,131,076)	(1,131,076)		(55,700)	
52001	FICA	86,027	82,266	82,266	34,495	86,527	86,527		4,261	
52002	MEDICAL INSURANCE	250,357	281,056	281,056		280,085	280,085		(971)	
52003	LIFE INSURANCE	540	504	504		540	540		36	
52007	STATE PENSION-TCRS, LEGACY	104,369	107,244	107,244	52,674	88,934	88,934		(18,310)	
52008	SELF INSURANCE	4,832	4,530	4,530	359	5,134	5,134		604	
52009	STATE TCRS HYBRID 401K 5% CONT	13,623	14,391	14,391	6,119	22,054	22,054		7,663	
52010	STATE-TCRS-HYBRD 4% BENEFIT	7,244	7,599	7,599	3,835	11,645	11,645		4,046	
	<i>Salaries and Benefits Totals:</i>	<u>466,992</u>	<u>497,590</u>	<u>497,590</u>	<u>97,482</u>	<u>494,919</u>	<u>494,919</u>		<u>(2,671)</u>	
53004	REP & MAINT AUTOMOBILES & TRUC	269	40	40		40	40			
53042	MEETINGS, SEMINARS, ETC.	5	1,000	1,000		1,000	1,000			
53044	POSTAGE FREIGHT & OTHER TRANS	80,168	90,800	90,800	76,743	94,800	94,800		4,000	
53047	MEMBERSHIPS	404	7,014	7,014					(7,014)	
53050	MISCELLANEOUS PURCHASED SERVIC	(2,085)								
54001	OFFICE SUPPLIES & FORMSTS	10,717	9,753	9,753	3,399	9,753	9,753			
54002	SMALL TOOLS & MINOR FURN&EQUIP	148								
54009	TELECOMMUNICATION SUPPLIES	125	100	100		100	100			
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	941	1,000	1,000	666	1,000	1,000			
54037	REIMBURSABLE EXPENSES	252,330	315,145	315,145	149,671	315,145	315,145			
54048	MINOR COMPUTER SOFTWARE	850								
55049	TAX RELIEF REFUND	921,303	900,000	900,000	574,968	950,000	950,000		50,000	
58002	RENT ON OFF MACHINES FURN & EQ	1,446	1,955	1,955	813	1,955	1,955			
	<i>Operating Expenditures Totals:</i>	<u>1,266,622</u>	<u>1,326,807</u>	<u>1,326,807</u>	<u>806,260</u>	<u>1,373,793</u>	<u>1,373,793</u>		<u>46,986</u>	
1010060-TRUSTEE Totals:		1,733,614	1,824,397	1,824,397	903,742	1,868,712	1,868,712		44,315	

1010060 TRUSTEE

Salaries

	<u>FY 2026</u>	<u>FY 2027</u>
Salaries - full-time	983,411	1,036,887
Salaries - part-time	58,000	85,000
Call ins	0	0
Salaries - overtime	0	0
Promotions	15,386	9,189
Longevity	0	0
Raises	18,579	0
Total Salaries	<u>1,075,376</u>	<u>1,131,076</u>

Authorized Positions

	<u>FY 2026</u>	<u>FY 2027</u>
Full-time		
Elected Officials	1.00	1.00
Elected/Appointed Official Employee	13.00	14.00
Full-time Total	<u>14.00</u>	<u>15.00</u>

Hamilton County, TN

Budget Hearings

FY 2027

County Election Commission

	<i>Adopted Budget FY 2025</i>	<i>Adopted Budget FY 2026</i>	Requested FY 2027	Inc. (Dec.) FY27 vs. FY26
OPERATING BUDGET				
1010090-County Election Commission	3,110,387	2,988,997	3,941,326	952,329
CAPITAL OUTLAY	-	-	172,000	172,000

Key Items to Address with County Commission:

1. What are you investing in?
2. Where are you maintaining/holding the line?
3. What is the reason for the funding increase - additional services, improved efficiencies, other?

Hamilton County, Tennessee
100 - INDEPENDENT OFFICES Budget Year 2027 (Proposed)

1010090-COUNTY ELECTION COMMISSION		DESCRIPTION	Prior Year Actuals	FY 2026 Budget			FY 2027 Budget		
			2025	Adopted	Amended	YTD Thru 1/31/2026	Requested	Proposed	Change from PY Adopted
51001	SALARIES	971,862	997,503	997,503	608,128	1,034,174	1,034,174	36,671	
51002	SALARIES-OVERTIME (REGULAR)	82,811	40,000	40,000	4,276	100,000	100,000	60,000	
51003	SALARIES-PARTTIME	107,898	100,000	100,000	17,967	125,000	125,000	25,000	
51015	SALARIES - LONGEVITY	11,100	12,225	12,225	12,225	13,050	13,050	825	
51036	ELECTION OFFICIALS CLERKS ETC	892,090	400,000	400,000	135	1,160,000	1,160,000	760,000	
52001	FICA	79,467	87,954	87,954	46,580	97,325	97,325	9,371	
52002	MEDICAL INSURANCE	315,397	335,244	335,244	198,445	354,949	354,949	19,705	
52003	LIFE INSURANCE	575	576	576	332	576	576		
52007	STATE PENSION-TCRS, LEGACY	88,256	92,387	92,387	52,693	94,543	94,543	2,155	
52008	SELF INSURANCE	5,887	8,192	8,192	4,656	9,032	9,032	840	
52009	STATE TCRS HYBRID 401K 5% CONT	23,212	21,063	21,063	13,256	25,204	25,204	4,141	
52010	STATE-TCRS-HYBRD 4% BENEFIT	12,211	11,121	11,121	6,999	13,308	13,308	2,187	
	<i>Salaries and Benefits Totals:</i>	<u>2,590,767</u>	<u>2,106,265</u>	<u>2,106,265</u>	<u>965,692</u>	<u>3,027,161</u>	<u>3,027,161</u>	<u>920,895</u>	
53005	REP & MAINT MACHINERY & EQUIPT		5,000	5,000	2,095	5,450	5,450	450	
53007	REP & MAINT FURNITURE & OFF EQ		3,299	3,299	1,210	3,600	3,600	301	
53009	REP & MAINT MAINTENANCE AGREEM	30,164	178,000	178,000	127,973	195,000	195,000	17,000	
53015	UTILITY SERVICES-ELECTRICITY	27,366	41,109	41,109	13,600	45,000	45,000	3,891	
53016	UTILITY SERVICES-WATER	3,460	4,200	4,200	1,613	4,600	4,600	400	
53017	UTILITY SERVICES-GAS	3,959	4,300	4,300	2,130	4,700	4,700	400	
53018	CELLULAR SERVICE	5,450	5,600	5,600	3,055	6,100	6,100	500	
53037	SPECIAL LEGAL SERVICES	36,873	84,000	84,000	12,427	90,000	90,000	6,000	
53041	TRAVEL LOCAL	10,924	9,899	9,899	696	10,400	10,400	501	
53042	MEETINGS,SEMINARS,ETC.	11,997	14,298	14,298	11,735	15,600	15,600	1,302	
53043	FEES FOR REG INSP TRANS HANDL	28,300	15,000	15,000		25,000	25,000	10,000	
53044	POSTAGE FREIGHT & OTHER TRANS	74,467	80,000	80,000	5,221	80,000	80,000		
53045	LEGAL NOTICES & ADVERTISING	19,264	15,000	15,000		20,000	20,000	5,000	
53047	MEMBERSHIPS	488	1,300	1,300	334	1,400	1,400	100	
53050	MISCELLANEOUS PURCHASED SERVIC	833	5,250	5,250		5,600	5,600	350	
53052	ACCOUNTING & AUDITING SERVICES	83,853	30,000	30,000		60,000	60,000	30,000	
54001	OFFICE SUPPLIES & FORMSTS	136,135	273,975	273,975	49,897	275,000	275,000	1,025	
54002	SMALL TOOLS & MINOR FURN&EQUIP	53	5,900	5,900		6,300	6,300	400	
54004	FOOD & KITCHEN SUPPLIES	12,562	10,999	10,999	2,783	12,000	12,000	1,001	
54009	TELECOMMUNICATION SUPPLIES	1,131	5,000	5,000	674	5,400	5,400	400	
54013	NEWSPAPERS & PERIODICALS		357	357	468	390	390	33	
54014	BOOKS,PAMPHLETS, MOVIES,ETC		549	549		550	550	1	
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	329	1,000	1,000		1,075	1,075	75	
54047	MINOR COMPUTER EQUIPMENT	478	16,883	16,883	239	18,500	18,500	1,617	
54048	MINOR COMPUTER SOFTWARE	9,302	2,435	2,435	1,996	2,500	2,500	65	
55025	PRINCIPAL ON SBITA LEASES		2,459	2,459				(2,459)	
55026	INTEREST ON SBITA LEASES		116	116				(116)	
57003	LIABILITY INSURANCE PREMIUMS		39,596	39,596				(39,596)	
57007	PERFORMANCE & SURETY BONDS		590	590				(590)	
58002	RENT ON OFF MACHINES FURN & EQ	10,584	18,618	18,679	4,398	20,000	20,000	1,382	
58004	RENT OR LEASE ON AUTO	1,813	8,000	8,000				(8,000)	
	<i>Operating Expenditures Totals:</i>	<u>509,785</u>	<u>882,732</u>	<u>882,793</u>	<u>242,544</u>	<u>914,165</u>	<u>914,165</u>	<u>31,433</u>	
1010090-COUNTY ELECTION COMMISSION Totals:			3,100,552	2,988,997	2,989,058	1,208,236	3,941,326	3,941,326	952,328

1010090 COUNTY ELECTION COMMISSION

Salaries

	<u>FY 2026</u>	<u>FY 2027</u>
Salaries - full-time	977,900	1,034,174
Salaries - part-time	100,000	125,000
Call ins	0	0
Salaries - overtime	40,000	100,000
Promotions	0	0
Longevity	12,225	13,050
Raises	19,603	0
Total Salaries	<u>1,149,728</u>	<u>1,272,224</u>

Authorized Positions

	<u>FY 2026</u>	<u>FY 2027</u>
Full-time		
Accu-Vote Technical	1.00	1.00
Appointed Official	1.00	1.00
Assistant Administrator of Elections	1.00	1.00
Assistant Warehouse Manager	1.00	1.00
Chief Deputy	1.00	1.00
Deputy Registrar	5.00	5.00
Election Coordinator	1.00	1.00
Executive Assistant to Administrator of Elections	1.00	1.00

Authorized Positions

	<u>FY 2026</u>	<u>FY 2027</u>
Executive Secretary	1.00	1.00
Microcomputer Specialist	1.00	1.00
Warehouse Manager	1.00	1.00
Warehouse/Computer Tech Assistant	1.00	1.00
Full-time Total	<u>16.00</u>	<u>16.00</u>

Hamilton County, Tennessee
200 - CAPITAL OUTLAY Budget Year 2027 (Proposed)

1010099-C/O COUNTY ELECTION COMMISSION		Prior Year Actuals	FY 2026 Budget			FY 2027 Budget		
DESCRIPTION		2025	Adopted	Amended	YTD Thru 1/31/2026	Requested	Proposed	Change from PY Adopted
59004	BUILDING IMPROVEMENTS					50,000	50,000	50,000
59021	M&E-COMPUTER HARDWARE					122,000	122,000	122,000
	<i>Operating Expenditures Totals:</i>					<i>172,000</i>	<i>172,000</i>	<i>172,000</i>
1010099-C/O COUNTY ELECTION COMMISSION Totals:						172,000	172,000	172,000

Hamilton County, TN

Budget Hearings

FY 2027

Partnership for Families, Children and Adults

	<i>Adopted Budget FY 2025</i>	<i>Adopted Budget FY 2026</i>	Requested FY 2027	Inc. (Dec.) FY27 vs. FY26
1015810-Partnership for Families, Children and Adults	250,000	250,000	330,000	80,000

Key Items to Address with County Commission:

1. What are you investing in?
2. Where are you maintaining/holding the line?
3. What is the reason for the funding increase - additional services, improved efficiencies, other?

Hamilton County, Tennessee
 PARTNERSHIP Budget Year 2027 (Proposed)

1015810-PARTNERSHIP FOR FAMILIES/CHILD		DESCRIPTION	Prior Year Actuals	FY 2026 Budget			FY 2027 Budget		
			2025	Adopted	Amended	YTD Thru 1/31/2026	Requested	Proposed	Change from PY Adopted
56003	APPROPRIATION		250,000	250,000	250,000	187,500	330,000	330,000	80,000
		<i>Operating Expenditures Totals:</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>	<i>187,500</i>	<i>330,000</i>	<i>330,000</i>	<i>80,000</i>
1015810-PARTNERSHIP FOR FAMILIES/CHILD Totals:			250,000	250,000	250,000	187,500	330,000	330,000	80,000



BUDGET REQUEST APPLICATION
FY 2026-2027

A. Cover Form

Organization Name: Partnership for Families, Children and Adults, Inc.

Organization Legal Name: Partnership for Families, Children and Adults, Inc.

Project Name(s): Victim Support Services

Federal Tax ID#: 62-1326050

Mailing Address: 5600 Brainerd Rd. Sulte C-3

Hamilton County Address: same

Year Established: 1877

Years organization has operated in Hamilton County or served Hamilton County residents: 148

Organization's authorizing official contact: Kevin Hyde

Organization's application contact person: Lynda LeVan

Fiscal year total operating budget: \$6,839,574

Current fiscal year start/end date: July 1, 2025 - June 30, 2026

First time applicant: NO

Requested county funds: 330000

The above and following schedules embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year ending June 30, 2027 (fiscal year 2027) were considered and approved by our Board of Directors on 01/26/2026. In the judgment of our Board, it represents the minimum needs of our organization for this fiscal year.

John G. Jackson

John G. Jackson (Jan 26, 2026 13:37:55 EST)

Signature of President or Board Chair

K. Hyde

Kevin Hyde (Jan 26, 2026 13:15:23 EST)

Signature of Executive Director

THIS ALLOCATION REQUEST IS DUE BY JANUARY 30, 2026

5. What entities do you collaborate with which could also benefit from monies awarded by Hamilton County?

6. What is your organization's long-term vision, as it relates to your philanthropy and operations?

C. Evaluation and Sustainability

7. If you utilize any evidence-based programs, please indicate which state and/or federal websites list the program and the rating given.

8. Describe how your organization plans to sustain services financially if Hamilton County funds do not extend past the awarded fiscal year

D. Budget, Supporting Financial Documents and Attachments

Submit each of the following and complete the schedules that follow. If a document is not attached to your submission, please select N/A in the appropriate dropdown box:

- Your most recent audit (and previous two audits for organizations with a budget of \$750,000 or more)
- The organization's current operating budget - Schedule I
- A Form 990 from the previous three (3) years
- IRS Letter of Determination
- Current Certificate of Existence with the State of Tennessee
- Demographic information for clients served - Schedule II
- Board & Staff Information - Schedule III
- Grants, Contracts, MOU Table - Schedule IV
- Strategic Plan
- Letters of Support

PROGRAM BUDGET SUPPORT REVENUE

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADUL	FY2026 Approved Budget	FY2027 Proposed Budget	REVENUES	EXPENSES / EXPENDITURES							
			SUPPORT/REVENUES	PROGRAM SERVICES				SUPPORT SERVICES			
				Victim Support Services	Stability Services	Elder Services	Deaf Services	TOTAL PROGRAM SERVICES	Fundraising	Management and General	TOTAL SUPPORT SERVICES
BUDGET BY SERVICES FOR											
SUPPORT/REVENUE FOR CURRENT OPERATIONS:											
Contributions	982,562	1,000,000	1,000,000								
Net Proceeds Special Events	-										
Designations	-										
United Way	250,000	250,000	250,000								
Fees/Grants from Governmental Agencies	4,143,032	4,425,281	4,425,281								
Membership Dues	-		-								
Program Income	711,000	800,000	800,000								
Sales to Public	-		-								
Investment Income	260,480	250,000	250,000								
Transfers to Operating Budget	125,000	125,000	125,000								
Income from Previous Year	-		-								
Miscellaneous	37,500	40,000	40,000								
*Support Request from Hamilton County	330,000	330,000	330,000								
TOTAL SUPPORT/REVENUES	6,839,574	7,220,281	7,220,281								
EXPENDITURES FOR CURRENT OPERATIONS:											
Salaries Only (No Benefits)	3,677,914	3,898,778		\$1,806,947	\$710,719	\$183,118	280,197	2,980,981	210,942	\$706,854.70	917,797
Employee Health & Retirement Benefits	551,924	584,817		271,042	106,608	27,468	42,030	447,147	31,641	106,028	137,670
Employment Taxes, etc.	285,720	298,257		138,231	54,370	14,009	21,435	228,045	16,137	54,074	70,211
Professional Fees/Contract Service Payments	513,610	515,000		260,000	40,000	-	175,000	475,000	-	40,000	40,000
Supplies	106,233	150,000		85,500	20,000	25,000	3,500	134,000	11,000	5,000	16,000
Telephone	59,800	65,000		25,000	10,000	8,300	10,000	53,300	200	11,500	11,700
Postage and Shipping	7,742	8,000		1,200	100	-	200	1,500	6,000	500	6,500
Occupancy	450,834	482,172		180,000	115,000	3,000	45,265	343,265	8,150	130,757	138,907
Equipment Rental and Maintenance	14,208	22,000		18,000	1,500	550	250	20,300	-	1,700	1,700
Outside printing, art work, etc.	23,695	30,000		10,000	6,000	1,000	2,000	19,000	10,000	1,000	11,000
Local Transportation	97,279	116,000		20,000	15,000	57,000	20,000	112,000	3,000	1,000	4,000
Conferences, Conventions, etc.	70,725	75,000		42,000	30,000	-	-	72,000	-	3,000	3,000
Special Assistance to Individuals	565,179	600,000		266,500	325,000	8,500	-	600,000	-	-	-
Organization Dues	38,971	39,000		8,250	10,000	-	250	18,500	8,000	12,500	20,500
Awards and Grants	-	-		-	-	-	-	-	-	-	-
Fund Raising/Self-Support Activities	-	-		-	-	-	-	-	-	-	-
Insurance	90,403	95,000		12,000	8,000	5,000	3,000	28,000	2,000	65,000	67,000
Miscellaneous	84,716	75,000		15,000	5,000	10,000	7,000	37,000	3,000	35,000	38,000
Depreciation	117,034	117,034		69,224	-	-	-	69,224	-	47,810	47,810
National Dues/Support Payments	-	-		-	-	-	-	-	-	-	-
Equipment Purchases	19,059	20,000		12,500	4,000	-	-	16,500	-	3,500	3,500
TOTAL EXPENSES/EXPENDITURES	6,775,045	7,191,057		3,241,395	1,461,297	342,944	610,127	5,655,763	310,070	1,225,224	1,535,295
REVENUES OVER (UNDER) EXPENDITURES	64,529	29,224									

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2026 Budget	Fiscal 2026 Projected	Fiscal 2027 Proposed Budget
1. Unduplicated Count of Program Beneficiaries TOTAL a. Total Continuing from Previous Fiscal Year b. Total New for the Year c. Total Terminated During the Year			
2. Age Group TOTAL a. Infants-Under 5 b. Between 5 and 12 c. Between 13 and 17 d. Between 18 and 29 e. Between 30 and 64 f. 65 and over g. Not Known			
3. Gender TOTAL a. Male b. Female c. Not Known/Other			
4. Ethnic Background TOTAL a. White b. Black c. Hispanic d. Oriental e. Other - Ethnic Minority f. Not Known			
5. Income Level TOTAL a. Below 4,999 b. 5,000-7,499 c. 7,500-9,999 d. 10,000-14,999 e. 15,000-19,999 f. 20,000-29,999 g. 30,000 and Over h. Not Known			
6. Location of Residence TOTAL a. Hamilton County b. Outside of Hamilton County c. Not Known			

**HAMILTON COUNTY, TENNESSEE
FISCAL YEAR 2026**

Agency Name: _____

1. Are the dollars Hamilton County appropriates to your agency designated for the benefit of a specific geographical segment of the community?
2. If the answer to question number 1 above is yes, please explain.

3. Please estimate the percentage of your services provided to the geographic area listed below:

Unincorporated County	_____
City of Chattanooga	_____
City of East Ridge	_____
City of Signal Mountain	_____
City of Red Bank	_____
City of Soddy Daisy	_____
City of Lakesite	_____
City of Walden	_____
City of Collegedale	_____
City of Ridgeside	_____
City of Lookout Mountain	_____
All areas outside of Hamilton County	_____
Total	<input type="text"/>

Partnership for Families, Children and Adults, Inc.

Job Title	Last Name	First Name	Dept	Employment Type	Hire Date	#Years Emp	Emp. Covered by Retirement	Current FY '26			Requested FY '27		
								Weeks Employed in FY25	Annual Salary	Budgeted Salary	Weeks Employed	Annual Salary	Budgeted Salary
Administration													
Development Manager	Abney	Josiah	Admin	Full Time	8/4/2025	0.42	Yes	21.43	\$62,000.00	\$62,000.00	52	\$63,240.00	\$63,240.00
Staff Accountant I	Turner	Keri	Admin	Full Time	5/21/2025	0.63	Yes	26.29	\$52,500.00	\$52,500.00	52	\$53,550.00	\$53,550.00
Staff Accountant II	Dupras	Wendy	Admin	Full Time	4/21/2025	0.71	Yes	26.29	\$65,000.00	\$65,000.00	52	\$66,300.00	\$66,300.00
Chief Development & Communications Officer	Sherrill	Karen	Admin	Full Time	9/23/2024	1.29	Yes	26.29	\$90,000.00	\$90,000.00	52	\$91,800.00	\$91,800.00
CFO	Roberts	(Richard) Rick	Admin	Full Time	3/25/2024	1.80	Yes	26.29	\$96,425.00	\$96,425.00	52	\$98,353.50	\$98,353.50
Marketing Manager	Vacant		Admin	Full Time			Yes		\$54,845.53	\$54,845.53	0	\$55,942.44	\$55,942.44
Director of Human Resources	Cox	Emily	Admin	Full Time	11/1/2023	2.20	Yes	26.29	\$69,000.00	\$69,000.00	52	\$70,380.00	\$70,380.00
Director of Grant Strat & Comply	LeVan	Lynda	Admin	Full Time	1/23/2023	2.98	Yes	26.29	\$70,420.70	\$70,420.70	52	\$71,829.11	\$71,829.11
CEO	Hyde	(Charles) Kevin	Admin	Full Time	6/22/2022	3.58	Yes	26.29	\$140,000.12	\$140,000.12	52	\$142,800.12	\$142,800.12
Director of IT	Tingle	Tim	Admin	Full Time	10/15/2018	7.32	Yes	26.29	\$65,223.98	\$65,223.98	52	\$66,528.46	\$66,528.46
HR Strategic Analyst	Averitt	Emily	Admin	Full Time	8/27/2018	7.46	Yes	26.29	\$52,455.00	\$52,455.00	52	\$53,504.10	\$53,504.10
Fiscal Services Assistant	Lea	Sharon	Admin	Not Full Time	9/21/2017	8.40	Yes	26.29	\$26,512.20	\$26,512.20	52	\$27,042.44	\$27,042.44
Executive Admin Manager	Gunter	Ann	Admin	Full Time	12/14/1990	35.56	Yes	26.29	\$55,418.16	\$55,418.16	52	\$56,526.52	\$56,526.52
								Admin Total	\$899,800.69	\$899,800.69		\$917,796.70	\$917,796.70
Deaf Services													
Client Services Coordinator	Calkins	Matthew	DS	Full Time	3/14/2022	3.86	Yes	26.29	\$49,491.00	\$49,491.00	52	\$50,480.82	\$50,480.82
Director of Deaf Services	Davis	Kristopher	DS	Full Time	1/2/2024	2.03	Yes	26.29	\$65,975.00	\$65,975.00	52	\$67,294.50	\$67,294.50
Interpreting Service Coordinator	Echols	Belinda	DS	Full Time	6/10/2024	1.58	Yes	26.29	\$40,170.00	\$40,170.00	52	\$40,973.40	\$40,973.40
Staff Interpreter	Harris	Jeremy	DS	Full Time	6/26/2023	2.56	Yes	26.29	\$60,567.00	\$60,567.00	52	\$61,778.34	\$61,778.34
Staff Interpreter	Wooden	Joshua	DS	Full Time	6/2/2025	0.59	Yes	26.29	\$58,500.00	\$58,500.00	52	\$59,670.00	\$59,670.00
								Deaf Svc Total	\$274,703.00	\$274,703.00		\$280,197.06	\$280,197.06
Elder Services													
Elder Services Program Manager	Brabham	Kendra	ES	Full Time	1/23/2007	19.22	Yes	26.29	\$47,473.58	\$47,473.58	52	\$48,423.05	\$48,423.05
PT Care Specialist	Cathey	Anne	ES	Not Full Time	6/26/2024	1.54	Yes	26.29	\$15,756.00	\$15,756.00	52	\$16,071.12	\$16,071.12
Care Specialist-North Counties	Fann	Patsy	ES	Full Time	1/10/2005	21.28	Yes	26.29	\$32,604.00	\$32,604.00	52	\$33,256.08	\$33,256.08
Care Specialist	Harmon	Regina	ES	Full Time	11/11/2024	1.16	Yes	26.29	\$29,250.00	\$29,250.00	52	\$29,835.00	\$29,835.00
Care Specialist - Ham County	Hill	Danita	ES	Full Time	8/20/2018	7.48	Yes	26.29	\$31,902.00	\$31,902.00	52	\$32,540.04	\$32,540.04
Lead Care Specialist - North C	Nelson	Meshelle	ES	Not Full Time	6/1/2010	15.81	Yes	26.29	\$22,542.00	\$22,542.00	52	\$22,992.84	\$22,992.84
RSVP Program Manager	Tinaya	Mariko	ES	Full Time	5/14/2019	6.73	Yes	26.29	\$44,660.00	\$44,660.00	52		75*1.22
								Elder Svc Total	\$224,187.58	\$224,187.58		\$183,118.13	\$183,118.13
Stability Services													
Therapist	Calderon	Sofia	Stability	Full Time	12/3/2025	0.08	Yes	4.14	\$63,000.00	\$63,000.00	52	\$64,260.00	\$64,260.00
Transitional Housing Crisis House Mgr	Chapman	James	Stability	Full Time	1/24/2023	2.98	Yes	26.29	\$35,704.50	\$35,704.50	52	\$36,418.59	\$36,418.59
Rapid Rehousing Case Mgr	Cooley	(Robert) Finn	Stability	Full Time	8/28/2023	2.38	Yes	26.29	\$44,557.50	\$44,557.50	52	\$45,448.65	\$45,448.65
Rapid Rehousing Case Mgr	Harris Hammon	Lori	Stability	Full Time	7/24/2023	2.48	Yes	26.29	\$44,869.50	\$44,869.50	52	\$45,766.89	\$45,766.89
Hope Initiative Program Manager	Howard	Michelle	Stability	Full Time	2/24/2020	5.94	Yes	26.29	\$61,840.00	\$61,840.00	52	\$63,076.80	\$63,076.80
Director of Stability Services	Key	Joy	Stability	Full Time	12/19/2022	3.08	Yes	26.29	\$80,006.98	\$80,006.98	52	\$81,607.12	\$81,607.12
Rapid Rehousing Case Mgr	Murphy	Hayle	Stability	Full Time	10/14/2024	1.23	Yes	26.29	\$39,994.50	\$39,994.50	52	\$40,794.39	\$40,794.39
YHDP Program Manager	Nichols	Karen	Stability	Full Time	1/16/2015	11.12	Yes	26.29	\$61,199.94	\$61,199.94	52	\$62,423.94	\$62,423.94
Housing Case Manager	Paris	Cheryl	Stability	Full Time	7/25/2025	0.44	Yes	22.86	\$47,989.50	\$47,989.50	52	\$48,949.29	\$48,949.29
CIDS Instructor	Porter	Eundra	Stability	Not Full Time	10/24/2020	5.26	Yes	26.29	\$26,285.71	\$26,285.71	52	\$26,811.43	\$26,811.43
Youth Education Manager	Smartt	Deroneasha	Stability	Full Time	8/26/2024	1.37	Yes	26.29	\$47,970.00	\$47,970.00	52	\$48,929.40	\$48,929.40
Transitional Living Specialist	Taylor	Tiarika	Stability	Full Time	9/29/2025	0.26	Yes	13.43	\$40,989.00	\$40,989.00	52	\$41,808.78	\$41,808.78
Peer Support Prog. Specialist	Taylor	Patricia	Stability	Not Full Time	5/14/2015	10.79	Yes	26.29	\$17,680.00	\$17,680.00	52	\$18,033.60	\$18,033.60
Youth Education Specialist	Tolliver	David	Stability	Not Full Time	9/5/2023	2.36	Yes	26.29	\$20,404.80	\$20,404.80	52	\$20,812.90	\$20,812.90
Camp HOPE Children's Coordinator	Valenzuela	Lourdes	Stability	Full Time	9/6/2023	2.36	Yes	26.29	\$45,571.50	\$45,571.50	52	\$46,482.93	\$46,482.93
Support Specialist	Witcher	Denise	Stability	Not Full Time	5/22/2015	10.77	Yes	26.29	\$18,720.00	\$18,720.00	52	\$19,094.40	\$19,094.40
								Stability Svc Total	\$696,783.43	\$696,783.43		\$710,719.10	\$710,719.10
Victim Support Services													
Lead Sexual Assault Advocate	Baptist	Christina	VSS	Full Time	3/6/2023	2.87	Yes	26.29	\$44,518.50	\$44,518.50	52	\$45,408.87	\$45,408.87
PRN	Barrows	Kalinen	VSS	Not Full Time	5/10/2023	2.69	Yes	26.29	\$26,285.71	\$26,285.71	52	\$26,811.43	\$26,811.43
Sexual Assault Advocate (2nd Shift)	Blevins	Angelina	VSS	Full Time	6/26/2023	2.56	Yes	26.29	\$42,900.00	\$42,900.00	52	\$43,758.00	\$43,758.00

Maintenance/ Custodian	Boston	William	VSS	Full Time	6/21/2017	8.66	Yes	26.29	\$31,297.50	\$31,297.50	52	\$31,923.45	\$31,923.45
Clinical Supervisor	Bowman	Beth	VSS	Full Time	5/2/2025	0.68	Yes	26.29	\$73,000.00	\$73,000.00	52	\$74,460.00	\$74,460.00
RCC Manager	Carlton	Amy	VSS	Full Time	5/7/2018	7.77	Yes	26.29	\$54,500.00	\$54,500.00	52	\$55,590.00	\$55,590.00
Community Engagement Manager	Vacant		VSS	Full Time	8/21/2024	1.38	Yes	26.29	\$47,000.00	\$47,000.00	0	\$47,940.00	\$47,940.00
Marion Co. Client Advocate	Vacant		VSS	Part Time			Yes	20.40	\$30,600.00	\$30,600.00	0	\$31,212.00	\$31,212.00
Marion Co. SANE nurse	Vacant		VSS	Full Time			Yes		\$56,250.00	\$56,250.00		\$57,375.00	\$57,375.00
VSS Support Specialist	Copeland	Kiana	VSS	Full Time	8/19/2022	3.42	Yes	26.29	\$33,657.00	\$33,657.00	52	\$34,330.14	\$34,330.14
PRN	Crossett	Grace	VSS	Not Full Time	2/8/2025	0.91	Yes	26.29	\$12,799.80	\$12,799.80	52	\$13,055.80	\$13,055.80
Weekend Crisis Advocate (1st Shift)	Daniel	Natasha	VSS	Not Full Time	4/28/2025	0.69	Yes	26.29	\$14,001.00	\$14,001.00	52	\$14,281.02	\$14,281.02
Shelter Operations Manager	Davis	Natalie	VSS	Full Time	7/24/2024	1.46	Yes	26.29	\$50,000.00	\$50,000.00	52	\$51,000.00	\$51,000.00
Weekend Crisis Advocate (3rd Shift)	Dunlap	Candice	VSS	Not Full Time	4/30/2025	0.68	Yes	26.29	\$14,001.00	\$14,001.00	52	\$14,281.02	\$14,281.02
Crisis Advocate (2nd Shift)	Fletcher	Angela	VSS	Full Time	2/20/2023	2.91	Yes	26.29	\$36,231.00	\$36,231.00	52	\$36,955.62	\$36,955.62
PRN	Garner	Shauntia	VSS	Not Full Time	6/24/2024	1.54	Yes	26.29	\$27,337.14	\$27,337.14	52	\$27,883.89	\$27,883.89
Assistant Director	Gravitz	Leah	VSS	Full Time	4/29/2024	1.70	Yes	26.29	\$66,990.00	\$66,990.00	52	\$68,329.80	\$68,329.80
Sexual Assault Advocate (1st Shift)	Gray	Bethany	VSS	Full Time	1/5/2025		Yes		\$39,800.00	\$39,800.00	52	\$40,596.00	\$40,596.00
Therapist	Gremmels	Virginia	VSS	Full Time	2/27/2025	0.86	Yes	26.29	\$50,000.00	\$50,000.00	52	\$51,000.00	\$51,000.00
Domestic Violence Program Manager	Haun	Elizabeth	VSS	Full Time	7/20/2020	5.53	Yes	26.29	\$54,000.00	\$54,000.00	52	\$55,080.00	\$55,080.00
Crisis Advocate (1st Shift)	Hullender	Jenni	VSS	Full Time	6/21/2019	6.63	Yes	26.29	\$37,537.50	\$37,537.50	52	\$38,288.25	\$38,288.25
Director of VSS	Hutson	Carmen	VSS	Full Time	12/6/2021	4.13	Yes	26.29	\$88,863.25	\$88,863.25	52	\$90,640.52	\$90,640.52
DV Case Manager	Knowles	Connie	VSS	Full Time	5/14/2024	1.66	Yes	26.29	\$39,780.00	\$39,780.00	52	\$40,575.60	\$40,575.60
DV Case Manager	Likens	Jasmine	VSS	Full Time	5/27/2025	0.61	Yes	26.29	\$39,780.00	\$39,780.00	52	\$40,575.60	\$40,575.60
House Manager (2nd Shift)	McCain	Barbie (Barbara)	VSS	Full Time	8/28/2024	1.36	Yes	26.29	\$31,999.50	\$31,999.50	52	\$32,639.49	\$32,639.49
Lead House Manager	Mckibbens	Mellissa	VSS	Full Time	4/3/2025	0.76	Yes	26.29	\$43,855.50	\$43,855.50	52	\$44,732.61	\$44,732.61
DV Case Manager	Moore	Jakaela	VSS	Full Time	12/1/2025	0.09	Yes	4.43	\$39,799.50	\$39,799.50	52	\$40,595.49	\$40,595.49
Child Welfare/Domestic Violence Liaison	Moss	Ana Maria	VSS	Full Time	2/26/2024	1.88	Yes	26.29	\$45,688.50	\$45,688.50	52	\$46,602.27	\$46,602.27
Bilingual Project & Outreach Coordinator	O'Brien	Emma	VSS	Full Time	4/2/2025	0.76	Yes	26.29	\$46,800.00	\$46,800.00	52	\$47,736.00	\$47,736.00
FJC SA Liaison	Paul	Amanda	VSS	Full Time	12/2/2024	1.10	Yes	26.29	\$39,780.00	\$39,780.00	52	\$40,575.60	\$40,575.60
Housing Navigator	Perkins	Hayden	VSS	Not Full Time	10/1/2025	0.26	Yes	13.14	\$20,800.00	\$20,800.00	52	\$21,216.00	\$21,216.00
Crisis Advocate (3rd Shift)	Pollard	Renita	VSS	Full Time	6/20/2019	6.63	Yes	26.29	\$39,000.00	\$39,000.00	52	\$39,780.00	\$39,780.00
DV Case Manager Team Lead	Robinson	Brandon	VSS	Full Time	11/13/2023	2.17	Yes	26.29	\$45,819.06	\$45,819.06	52	\$46,735.44	\$46,735.44
DV Case Manager	Sizemore	Jacob	VSS	Full Time	10/28/2024	1.19	Yes	26.29	\$39,936.00	\$39,936.00	52	\$40,734.72	\$40,734.72
PRN	Smith	Constance	VSS	Not Full Time	11/20/2012	13.31	Yes	26.29	\$27,337.14	\$27,337.14	52	\$27,883.89	\$27,883.89
FJC DV Liaison	Summe (Warren)	Chelsey (Lauren)	VSS	Full Time	9/3/2024	1.35	Yes	26.29	\$40,950.00	\$40,950.00	52	\$41,769.00	\$41,769.00
Emp/Edu Specialist	Tazewell	Tiwanna	VSS	Full Time	2/21/2024	1.89	Yes	26.29	\$40,384.50	\$40,384.50	52	\$41,192.19	\$41,192.19
DV Case Manager	Vacant		VSS	Full Time			Yes		\$39,780.00	\$39,780.00		\$40,575.60	\$40,575.60
DV Case Manager Team Lead	Vacant		VSS	Full Time			Yes		\$43,855.00	\$43,855.00		\$44,732.10	\$44,732.10
Weekend House Manager (1st)	Vacant		VSS	Not Full Time			Yes		\$12,800.00	\$12,800.00		\$13,056.00	\$13,056.00
Housing Navigator	Vega	Rosa	VSS	Not Full Time	10/1/2025	0.26	Yes	13.14	\$20,800.00	\$20,800.00	52	\$21,216.00	\$21,216.00
DV Case Manager	Williams Daniel	Yvonne	VSS	Full Time	10/28/2024	1.19	Yes	26.29	\$41,925.00	\$41,925.00	52	\$42,763.50	\$42,763.50
PRN	Wilson	Paige	VSS	Not Full Time	6/24/2024	1.54	Yes	26.29	\$27,337.14	\$27,337.14	52	\$27,883.89	\$27,883.89
Weekend Crisis Advocate (2nd)	Wood	Amy	VSS	Not Full Time	9/11/2023	2.34	Yes	26.29	\$14,422.20	\$14,422.20	52	\$14,710.64	\$14,710.64
Lead Crisis Advocate	Woodfin	Jennifer	VSS	Full Time	7/26/2023	2.47	Yes	26.29	\$44,518.50	\$44,518.50	52	\$45,408.87	\$45,408.87
Weekend House Manager (2nd)	Woodfin	Samantha	VSS	Not Full Time	8/4/2025	0.42	Yes	21.43	\$12,799.80	\$12,799.80	52	\$13,055.80	\$13,055.80
Victim Support Svc.									\$1,771,516.75	\$1,771,516.75		\$1,806,947.09	\$1,806,947.09
Total Employees									\$3,866,991.46	\$3,866,991.46		\$3,898,778.09	\$3,898,778.09

**AWARDS AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL**

PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
Rape Crisis Center SANE nurse support	City of Chattanooga	4 years	80,000	80,000	-
Victim Support Services	City of Chattanooga	1 year	-	150,000	330,000
DV Shelter Renovations	City of Chattanooga	1 year	-	250,000	-
VOCA Sexual Assault	Office of Criminal Justice	3 years	264,706	324,568	324,568
Sexual Assault ARP	Office of Criminal Justice	3 years	59,862		-
DV/SA Family Justice Center Liaison	Office of Criminal Justice	2 years	120,000	120,000	120,000
Improving Criminal Justice Response	Office of Violence Against Women	4 years	206,906	206,906	130,000
Rural DV, DA, SA and Stalking Program	Office of Violence Against Women	3 years	-	233,333	233,333
Emergency Food and Shelter Program		1 year	10,000	10,000	10,000
VOCA Domestic Violence	Office of Criminal Justice	3 years	401,322	-	-
VOCA DCS/DV Liaison	Office of Criminal Justice	1 year	56,400	56,400	56,400
Domestic Violence FVPSA	Office of Criminal Justice	3 years	384,673	952,980	952,980
Domestic Violence ARP	Office of Criminal Justice	3 years	267,032		-
Weather Related Renovations	Office of Criminal Justice	1 year		175,000	
Jim Casey Opportunity Passport for Youth	TN Dept. of Children's Svcs	4 years	50,000	50,000	50,000
Personal Responsibility Education Program for Youth	TN Dept. of Children's Svcs	4 years	141,040	141,040	141,040
Social Service Block Grant - Homemaker Svcs	TN Dept. of Human Svcs.	1 year	433,500	442,463	442,463
Total Fees From Governmental Agencies Total Form #1			2,475,441	3,192,690	2,790,784

AWARDS AND GRANTS FROM GOVERNMENTAL AGENCIES

PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG	LAST YEAR	THIS YEAR	NEXT YEAR
Long Term Care Ombudsman	SETAAD	1 year	202,066	-	-
Retired Seniors Volunteer Program	Americorp	2 years	91,483	91,438	-
Deaf Services support grant	TN Dept. of Human Svcs	1 year	150,000	150,000	150,000
Home - ARP Housing Navigation	TN Housing Development Agency	2 years	366,000		-
Youth Homeless Demonstration Project	HUD	4 years	577,911	602,178	602,178
Domestic Violence Bonus Grant	HUD	2 years	291,478	342,647	342,647
Rapid Rehousing	HUD	1 year		529,672	529,672
Parent Education and Mediation fund	Admin. Office of Courts	1 year		10,000	10,000
Total Form 2			1,678,938	1,725,935	1,634,497
Total Fees From Governmental Agencies Forms 1 and 2			4,154,379	4,918,625	4,425,281

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

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

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

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

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 PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.		D Employer identification number 62-1326050
	Doing business as		E Telephone number 423-755-2822
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 7,308,267.
	5600 BRAINERD RD	E-3	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code CHATTANOOGA, TN 37411		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
F Name and address of principal officer: CHARLES KEVIN HYDE		If "No," attach a list. See instructions	
SAME AS C ABOVE		H(c) Group exemption number ▶	
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			
J Website: ▶ WWW.PARTNERSHIPFCA.COM			
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: 1987	
		M State of legal domicile: TN	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PARTNERSHIP IS A COMMUNITY IMPACT ORGANIZATION WHOSE MISSION IS TO STRENGTHEN FAMILIES AND		
	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	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	139
	6 Total number of volunteers (estimate if necessary)	6	44
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,513,663.	4,654,965.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	581,696.	682,297.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	214,052.	974,801.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	30,870.	47,774.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,340,281.	6,359,837.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	205,368.	366,837.
	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)	3,817,699.	3,670,376.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 198,175.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,577,038.	1,709,142.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,600,105.	5,746,355.
19 Revenue less expenses. Subtract line 18 from line 12	-259,824.	613,482.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	7,532,407.	6,989,101.
	22 Net assets or fund balances. Subtract line 21 from line 20	900,505.	661,493.
		6,631,902.	6,327,608.

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 <i>Charles Kevin Hyde</i>	Date 3/23/2023
	CHARLES KEVIN HYDE, CEO Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name DEAN KRECH	Preparer's signature <i>Dean Krech CPA</i>	Date 3/20/23	Check if self-employed <input type="checkbox"/>	PTIN P00639050
	Firm's name ▶ JOHNSON, HICKEY & MURCHISON, P.C.	Firm's EIN ▶ 62-1046406			
	Firm's address ▶ 2215 OLAN MILLS DRIVE CHATTANOOGA, TN 37421	Phone no. (423) 756-0052			

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

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.

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: PARTNERSHIP IS A COMMUNITY IMPACT ORGANIZATION WHOSE MISSION IS TO STRENGTHEN FAMILIES AND INDIVIDUALS OF ALL AGES. OUR SERVICES PROVIDE BENEFITS THROUGH AN EFFECTIVE ARRAY OF CRITICAL SERVICES AND COLLABORATIVE PARTNERSHIPS THAT CONTINUALLY EVOLVE TO MEET COMMUNITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [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 \$ 606,872. including grants of \$ 17,896.) (Revenue \$) THE PARTNERSHIP'S ELDER SUPPORT SERVICES PROGRAM OFFERS PERSONAL ATTENTION TO INDIVIDUALS OVER 60 YEARS OF AGE AND DISABLED ADULTS AGES 18-59 WITH THE MISSION OF SECURING A SAFE, INDEPENDENT WAY OF LIVING. THE PROGRAM IS DESIGNED TO PROVIDE SUPPORT TO INDIVIDUALS WHO REQUIRE ASSISTANCE WITH ACTIVITIES OF DAILY LIVING IN ORDER TO MAINTAIN THEIR INDEPENDENCE. IN ADDITION, ADVOCATES ARE AVAILABLE FOR INDIVIDUALS WHO RESIDE IN LONG TERM HEALTH CARE FACILITIES. THE ELDER SERVICES STAFF CAN PROVIDE ASSISTANCE WITH HEALTH SERVICES, HOME-BASED SERVICES, PUBLIC BENEFITS AND ADVOCACY SERVICES. THE STAFF IS COMMITTED TO PROMOTING INDEPENDENCE AND PRESERVING THE DIGNITY OF ELDERS AND PEOPLE WITH DISABILITIES.

4b (Code:) (Expenses \$ 1,356,051. including grants of \$ 322,480.) (Revenue \$ 42,662.) THE PARTNERSHIP'S BUILDING STABLE LIVES PROGRAM PROVIDES LIFE COACHES IN NEIGHBORHOODS TO EMPOWER PARTICIPANTS TO DEVELOP SOCIAL AND ECONOMIC INDEPENDENCE THROUGH GOAL-SETTING AND ATTAINMENT. GOAL-SETTING IS KEY TO OBTAINING STABILITY. GOALS MAY INCLUDE EMPLOYMENT, EDUCATION, FINANCIAL, HOUSING, HEALTH, FAMILY OR SOCIAL NETWORKS.

4c (Code:) (Expenses \$ 1,443,935. including grants of \$ 18,044.) (Revenue \$ 138,504.) THE PARTNERSHIP'S VICTIM SUPPORT SERVICES PROGRAM SEEKS TO STOP THE CYCLE OF VIOLENCE BY PROVIDING THE TOOLS AND RESOURCES FOR INDIVIDUALS AND FAMILIES TO MOVE FORWARD AFTER TRAUMATIC EXPERIENCES SUCH AS SEXUAL ASSAULT, DOMESTIC VIOLENCE AND HUMAN TRAFFICKING. VICTIMS ARE TRANSFORMED INTO SURVIVORS THROUGH 24/7 EMERGENCY HELP AS WELL AS ONGOING SUPPORT DURING RECOVERY.

4d Other program services (Describe on Schedule O.) (Expenses \$ 908,929. including grants of \$ 8,417.) (Revenue \$ 548,905.)

4e Total program service expenses 4,315,787.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IV Checklist of Required Schedules

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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?		

1a	80
1b	0

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	139	
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		
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?	X	
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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
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?		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	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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.	1a	18		
b Enter the number of voting members included on line 1a, above, who are independent	1b	18		
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?	2			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?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			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?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		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	9			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?	10a			X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c		X	
13 Did the organization have a written whistleblower policy?	13		X	
14 Did the organization have a written document retention and destruction policy?	14		X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a		X	
b Other officers or key employees of the organization	15b		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?	16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ **TN**
- 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 ▶
EDUARDO A. ROSANO - 423-697-3817
5600 BRAINERD ROAD, STE E-3, CHATTANOOGA, TN 37411

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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) PAMELA LADD CEO	37.50			X				118,852.	0.	10,177.
(2) EDUARDO ROSANO CFO	37.50			X				67,915.	0.	2,924.
(3) BRANT CALDWELL BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(4) DEBORAH ARFKEN BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(5) CAROLYN BROCK BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(6) MICHELLE COFFMAN BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(7) MICHA GUSTER BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(8) JENNY JOHNSTON BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(9) ANDREW MCGILL BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(10) JACQUELINE STRONG MOSS BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(11) DRISHTI GARG TREASURER	1.00	X		X				0.	0.	0.
(12) ADAM HOLLAND BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(13) JOHN JACKSON BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(14) SHARON LAW BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(15) TYLER FORREST PRESIDENT	1.00	X		X				0.	0.	0.
(16) MANNY RICO BOARD OF DIRECTORS	1.00	X						0.	0.	0.
(17) NICK SPINELLI BOARD OF DIRECTORS	1.00	X						0.	0.	0.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Form 990 (2021)

62-1326050 Page **9**

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	505,101.				
	b Membership dues	1b					
	c Fundraising events	1c	24,119.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	3,884,713.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	241,032.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			4,654,965.			
	Program Service Revenue	2 a PROGRAM SERVICE FEES	Business Code	624200	682,297.	682,297.	
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f				682,297.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			146,423.		146,423.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	64,888.	1670000.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	0.	906,510.			
	c Gain or (loss)	7c	64,888.	763,490.			
d Net gain or (loss)			828,378.		828,378.		
8 a Gross income from fundraising events (not including \$ 24,119. of contributions reported on line 1c). See Part IV, line 18	8a						
			41,920.				
			41,920.				
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						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS REVENUE	Business Code	999999	47,774.	47,774.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			47,774.			
12 Total revenue. See instructions			6,359,837.	730,071.	0.	974,801.	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Form 990 (2021)

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	366,837.	366,837.		
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	206,988.	156,195.	45,261.	5,532.
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	2,868,444.	2,161,215.	631,910.	75,319.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	84,611.	62,978.	18,208.	3,425.
9 Other employee benefits	291,853.	243,903.	40,366.	7,584.
10 Payroll taxes	218,480.	173,424.	39,025.	6,031.
11 Fees for services (nonemployees):				
a Management				
b Legal	4,351.		4,351.	
c Accounting	32,750.		32,750.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	31,527.		31,527.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	497,899.	365,166.	132,733.	
12 Advertising and promotion	46,252.	5,065.		41,187.
13 Office expenses	152,793.	126,075.	26,456.	262.
14 Information technology				
15 Royalties				
16 Occupancy	483,912.	356,871.	113,826.	13,215.
17 Travel	82,749.	79,285.	3,464.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	20,892.	20,892.		
20 Interest	17,587.		17,587.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	125,316.	81,305.	44,011.	
23 Insurance	55,838.	39,654.	15,266.	918.
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 MISCELLANEOUS	65,680.	24,878.	658.	40,144.
b MEMBERSHIP DUES	35,413.	22,775.	11,278.	1,360.
c PRINTING AND PUBLISHING	32,127.	10,987.	17,942.	3,198.
d EQUIPMENT RENTAL AND MA	24,056.	18,282.	5,774.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,746,355.	4,315,787.	1,232,393.	198,175.
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)

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	55,010.	1	197,939.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	251,703.	3	154,750.	
	4 Accounts receivable, net	549,854.	4	528,563.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges	74,259.	9		48,267.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,102,857.			
	b Less: accumulated depreciation	3,198,066.			
	11 Investments - publicly traded securities	1,344,801.	10c		904,791.
	12 Investments - other securities. See Part IV, line 11	4,836,780.	11		5,154,791.
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets		13		
	15 Other assets. See Part IV, line 11	420,000.	14		0.
16 Total assets. Add lines 1 through 15 (must equal line 33)	7,532,407.	15		6,989,101.	
Liabilities	17 Accounts payable and accrued expenses	117,701.	16	70,016.	
	18 Grants payable		17		
	19 Deferred revenue		18		
	20 Tax-exempt bond liabilities		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	485,920.	22		344,331.
	24 Unsecured notes and loans payable to unrelated third parties		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	296,884.	24		247,146.
	26 Total liabilities. Add lines 17 through 25	900,505.	25		661,493.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	4,242,192.	26	4,238,949.	
	28 Net assets with donor restrictions	2,389,710.	27	2,088,659.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		28		
	30 Paid-in or capital surplus, or land, building, or equipment fund		29		
	31 Retained earnings, endowment, accumulated income, or other funds		30		
	32 Total net assets or fund balances	6,631,902.	31		6,327,608.
33 Total liabilities and net assets/fund balances	7,532,407.	32		6,989,101.	

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**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	6,359,837.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,746,355.
3	Revenue less expenses. Subtract line 2 from line 1	3	613,482.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,631,902.
5	Net unrealized gains (losses) on investments	5	-917,776.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,327,608.

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?		X
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			
b	Were the organization's financial statements audited by an independent accountant?	X	
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			
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.
Employer identification number 62-1326050

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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.")	4107772.	4506283.	5202273.	4513663.	4654965.	22984956.
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	4107772.	4506283.	5202273.	4513663.	4654965.	22984956.
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)						28,205.
6 Public support. Subtract line 5 from line 4.						22956751.

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	4107772.	4506283.	5202273.	4513663.	4654965.	22984956.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	55,554.	61,054.	85,839.	103,348.	146,423.	452,218.
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.)	24,134.	19,803.	29,995.	30,870.	47,774.	152,576.
11 Total support. Add lines 7 through 10						23589750.
12 Gross receipts from related activities, etc. (see instructions)					12	4,986,779.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	▶ <input type="checkbox"/>					

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	97.32 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	97.50 %
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	▶ <input checked="" type="checkbox"/>	
16b 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	▶ <input type="checkbox"/>	
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	▶ <input type="checkbox"/>	
17b 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	▶ <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶ <input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 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>		

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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).		

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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

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

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 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, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule 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 PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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).

Name of organization

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.

Employer identification number

62-1326050

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
<u>1</u>		\$ <u>594,762.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>418,546.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>1,715,315.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>176,410.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>472,162.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>278,408.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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

(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

(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

(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

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 **PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.**

Employer identification number
62-1326050

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	1,122,022.	825,142.	900,998.	889,330.	876,250.
b Contributions					
c Net investment earnings, gains, and losses	-170,238.	300,089.	-74,289.	21,776.	27,639.
d Grants or scholarships					
e Other expenditures for facilities and programs	354.	3,209.	1,567.	-10,108.	-14,559.
f Administrative expenses					
g End of year balance	951,430.	1,122,022.	825,142.	900,998.	889,330.

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		64,342.		64,342.
b Buildings		1,700,822.	1,500,015.	200,807.
c Leasehold improvements				
d Equipment		2,337,693.	1,698,051.	639,642.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				904,791.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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) RESERVE FOR UNEMPLOYMENT BENEFITS	45,025.
(3) ACCRUED LEAVE	149,810.
(4) OTHER LIABILITIES	52,311.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	247,146.

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...

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	5,452,454.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-917,776.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	41,920.	
e	Add lines 2a through 2d	2e	-875,856.	
3	Subtract line 2e from line 1		3	6,328,310.
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	31,527.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	31,527.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	6,359,837.

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	5,756,748.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	41,920.	
e	Add lines 2a through 2d	2e	41,920.	
3	Subtract line 2e from line 1		3	5,714,828.
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	31,527.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	31,527.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	5,746,355.

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 ENDOWMENT IS COMPOSED OF TWO FUNDS. THE EARNINGS FROM ONE FUND IS USED TO COVER THE COST OF PRESCRIPTION DRUGS AND MEDICAL AND PHYSICAL NEEDS FOR ELIGIBLE RECIPIENT'S OVER 65 YEARS OF AGE, AS DESIGNATED BY THE DONOR. THE SECOND FUND WAS ESTABLISHED BY BOARD RESOLUTION IN 2009. EARNINGS FROM THIS FUND WILL BE USED TO SUPPORT THE ORGANIZATION'S MISSION.

PART X, LINE 2:

THE ORGANIZATION HAS ADOPTED PROFESSIONAL GUIDANCE RELATING TO UNCERTAIN TAX POSITIONS. UNDER THIS GUIDANCE, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION WITH TAXING

Part XIII Supplemental Information (continued)

AUTHORITIES. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL
UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT WILL NOT RECOGNIZE ANY
LIABILITY FOR UNRECOGNIZED TAX BENEFITS. FOR THE YEAR ENDED JUNE 30,
2022, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN ITS
FINANCIAL STATEMENTS.

THE ORGANIZATION'S INFORMATION RETURNS FOR TAX YEARS 2019 AND BEYOND
REMAIN SUBJECT TO EXAMINATION.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SCHEDULE G EXPENSES 41,920.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SCHEDULE G EXPENSES 41,920.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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))
		RISE & WALK-A-MILE (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	66,039.			66,039.
	2 Less: Contributions	24,119.			24,119.
	3 Gross income (line 1 minus line 2)	41,920.			41,920.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	7,641.			7,641.
	7 Food and beverages	4,275.			4,275.
	8 Entertainment	21,520.			21,520.
	9 Other direct expenses	8,484.			8,484.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				41,920.
	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))
		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: _____

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.

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

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

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

Name ▶ _____

Address ▶ _____

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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
ASSISTANCE TO MEET THE NEEDS OF THE INDIVIDUALS AFFECTED BY COVID-19 BY PAYING RENT, UTILITIES, AND OTHER ITEMS.	7690	366,837.	0.		

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:

EACH SITUATION IS INVESTIGATED AND A RECORD MAINTAINED FOR EACH CASE OF ASSISTANCE.

**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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Employer identification number
62-1326050

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

INDIVIDUALS OF ALL AGES. OUR SERVICES PROVIDE BENEFITS THROUGH AN
EFFECTIVE ARRAY OF CRITICAL SERVICES AND COLLABORATIVE PARTNERSHIPS
THAT CONTINUALLY EVOLVE TO MEET COMMUNITY NEEDS.

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

NEEDS.

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

THE 990 IS PROVIDED TO CHARLES KEVIN HYDE, THE CEO, AND DISCUSSED,
REVIEWED, AND APPROVED BY THE BOARD OF DIRECTORS. ONCE APPROVED, THE 990 IS
FILED WITH THE REPORTING AUTHORITIES.

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

AN ANNUAL CERTIFICATION OF AGREEMENT WITH THIS POLICY IS SIGNED BY EACH
BOARD MEMBER AND IS REVIEWED BY THE BOARD PRESIDENT AND THE CEO. THE AUDIT
COMMITTEE REVIEWS THEM AND INVESTIGATES AS NEEDED.

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

THE EXECUTIVE COMMITTEE ANNUALLY REVIEWS THE CEO'S PERFORMANCE AGAINST
ESTABLISHED GOALS. THE EXECUTIVE COMMITTEE LOOKS AT COMPARATIVE SALARY DATA
AND DETERMINES THE ANNUAL PAY FOR THE CEO. THE EXECUTIVE COMMITTEE REVIEWS
THE AGENCY'S FINANCIAL INFORMATION AND THE ECONOMIC ENVIRONMENT AND
DETERMINES IF A SALARY INCREASE WILL OCCUR AND IF SO, IT'S RANGE.
SUPERVISORS ASSESS PERFORMANCE AND AWARD INCREASES WITHIN THE ESTABLISHED
RANGE.

Name of the organization **PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Employer identification number
62-1326050

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

AVAILABLE ONLY UPON REQUEST

FORM 990, PART XII, LINE 2C

NO CHANGE TO THE ORGANIZATION'S POLICY THAT THE AUDIT COMMITTEE ASSUMES
RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS
AND THE ELECTION OF THE INDEPENDENT AUDITOR.

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. PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Taxpayer identification number (TIN) 62-1326050
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. 5600 BRAINERD RD, E-3	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHATTANOOGA, TN 37411	

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		

EDUARDO A. ROSANO

• The books are in the care of ▶ **5600 BRAINERD ROAD, STE E-3 - CHATTANOOGA, TN 37411**

Telephone No. ▶ **423-697-3817**

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.

JOHNSON, HICKEY & MURCHISON, P.C.
2215 OLAN MILLS DRIVE
CHATTANOOGA, TN 37421

PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.
5600 BRAINERD RD E-3
CHATTANOOGA, TN 37411

ENCLOSED IS THE ORGANIZATION'S 2022 EXEMPT ORGANIZATION
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

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, 2024.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST
THAT YOU RETAIN THIS COPY INDEFINITELY.

SHERRI ANDERSON

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

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 **PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.**

EIN or SSN
62-1326050

Name and title of officer or person subject to tax **CHARLES KEVIN HYDE
CEO**

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>5,850,259.</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 2022 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 **JOHNSON, HICKEY & MURCHISON, P.C.** to enter my PIN **13260**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 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 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

62533510464

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 **SHERRI ANDERSON**

Date **03/15/24**

**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** (2022)

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. PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Taxpayer identification number (TIN) 62-1326050
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. 5600 BRAINERD RD, E-3	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHATTANOOGA, TN 37411	

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		

EDUARDO A. ROSANO

• The books are in the care of ▶ **5600 BRAINERD ROAD, STE E-3 - CHATTANOOGA, TN 37411**

Telephone No. ▶ **423-697-3817** 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, 2024**, 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, 2022**, and ending **JUN 30, 2023**.

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.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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

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

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

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

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 PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.		D Employer identification number 62-1326050
	Doing business as		E Telephone number 423-755-2822
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	5600 BRAINERD RD		G Gross receipts \$ 6,696,078.
	City or town, state or province, country, and ZIP or foreign postal code CHATTANOOGA, TN 37411		
F Name and address of principal officer: CHARLES KEVIN HYDE SAME AS C ABOVE			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(c) Group exemption number
J Website: WWW.PARTNERSHIPFCA.COM			L Year of formation: 1987
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			M State of legal domicile: TN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PARTNERSHIP IS A COMMUNITY IMPACT ORGANIZATION WHOSE MISSION IS TO STRENGTHEN FAMILIES AND
	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 16
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 16
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 125
	6 Total number of volunteers (estimate if necessary) 6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.
Revenue	8 Contributions and grants (Part VIII, line 1h) 4,654,965. 4,648,616.
	9 Program service revenue (Part VIII, line 2g) 682,297. 592,394.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 974,801. 215,817.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 47,774. 393,432.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 6,359,837. 5,850,259.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 366,837. 167,992.
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 3,670,376. 3,732,797.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0. b Total fundraising expenses (Part IX, column (D), line 25) 188,114.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,709,142. 1,778,752.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 5,746,355. 5,679,541.
19 Revenue less expenses. Subtract line 18 from line 12 613,482. 170,718.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 6,989,101. 8,413,663.
	21 Total liabilities (Part X, line 26) 661,493. 1,717,320.
	22 Net assets or fund balances. Subtract line 21 from line 20 6,327,608. 6,696,343.

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 CHARLES KEVIN HYDE, CEO		Date _____	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name SHERRI ANDERSON	Preparer's signature SHERRI ANDERSON	Date 03/15/24	Check <input type="checkbox"/> if self-employed PTIN P01228421
	Firm's name JOHNSON, HICKEY & MURCHISON, P.C.			Firm's EIN 62-1046406
Firm's address 2215 OLAN MILLS DRIVE CHATTANOOGA, TN 37421			Phone no. (423) 756-0052	

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

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.

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: PARTNERSHIP IS A COMMUNITY IMPACT ORGANIZATION WHOSE MISSION IS TO STRENGTHEN FAMILIES AND INDIVIDUALS OF ALL AGES. OUR SERVICES PROVIDE BENEFITS THROUGH AN EFFECTIVE ARRAY OF CRITICAL SERVICES AND COLLABORATIVE PARTNERSHIPS THAT CONTINUALLY EVOLVE TO MEET COMMUNITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [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 \$ 640,119. including grants of \$ 11,801.) (Revenue \$) THE PARTNERSHIP'S ELDER SUPPORT SERVICES PROGRAM OFFERS PERSONAL ATTENTION TO INDIVIDUALS OVER 60 YEARS OF AGE AND DISABLED ADULTS AGES 18-59 WITH THE MISSION OF SECURING A SAFE, INDEPENDENT WAY OF LIVING. THE PROGRAM IS DESIGNED TO PROVIDE SUPPORT TO INDIVIDUALS WHO REQUIRE ASSISTANCE WITH ACTIVITIES OF DAILY LIVING IN ORDER TO MAINTAIN THEIR INDEPENDENCE. IN ADDITION, ADVOCATES ARE AVAILABLE FOR INDIVIDUALS WHO RESIDE IN LONG TERM HEALTH CARE FACILITIES. THE ELDER SERVICES STAFF CAN PROVIDE ASSISTANCE WITH HEALTH SERVICES, HOME-BASED SERVICES, PUBLIC BENEFITS AND ADVOCACY SERVICES. THE STAFF IS COMMITTED TO PROMOTING INDEPENDENCE AND PRESERVING THE DIGNITY OF ELDERS AND PEOPLE WITH DISABILITIES.

4b (Code:) (Expenses \$ 1,076,382. including grants of \$ 118,996.) (Revenue \$ 60,947.) THE PARTNERSHIP'S BUILDING STABLE LIVES PROGRAM PROVIDES LIFE COACHES IN NEIGHBORHOODS TO EMPOWER PARTICIPANTS TO DEVELOP SOCIAL AND ECONOMIC INDEPENDENCE THROUGH GOAL-SETTING AND ATTAINMENT. GOAL-SETTING IS KEY TO OBTAINING STABILITY. GOALS MAY INCLUDE EMPLOYMENT, EDUCATION, FINANCIAL, HOUSING, HEALTH, FAMILY OR SOCIAL NETWORKS.

4c (Code:) (Expenses \$ 1,661,278. including grants of \$ 27,918.) (Revenue \$ 140,925.) THE PARTNERSHIP'S VICTIM SUPPORT SERVICES PROGRAM SEEKS TO STOP THE CYCLE OF VIOLENCE BY PROVIDING THE TOOLS AND RESOURCES FOR INDIVIDUALS AND FAMILIES TO MOVE FORWARD AFTER TRAUMATIC EXPERIENCES SUCH AS SEXUAL ASSAULT, DOMESTIC VIOLENCE AND HUMAN TRAFFICKING. VICTIMS ARE TRANSFORMED INTO SURVIVORS THROUGH 24/7 EMERGENCY HELP AS WELL AS ONGOING SUPPORT DURING RECOVERY.

4d Other program services (Describe on Schedule O.) (Expenses \$ 975,386. including grants of \$ 9,277.) (Revenue \$ 773,606.)

4e Total program service expenses 4,353,165.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IV Checklist of Required Schedules

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IV Checklist of Required Schedules *(continued)*

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

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

Part V Statements Regarding Other IRS Filings and Tax 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?		

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	125	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	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		
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?	X	
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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
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?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	1a	16		
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.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	16		
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?	2			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?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			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?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		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	9			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?	10a			X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c		X	
13 Did the organization have a written whistleblower policy?	13		X	
14 Did the organization have a written document retention and destruction policy?	14		X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a		X	
b Other officers or key employees of the organization	15b		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?	16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed TN
- 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
EDUARDO A. ROSANO - 423-697-3817
5600 BRAINERD ROAD, STE E-3, CHATTANOOGA, TN 37411

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEVIN HYDE CEO	37.50			X			140,000.	0.	14,831.	
(2) EDUARDO ROSANO CFO	37.50			X			81,892.	0.	2,417.	
(3) BRANT CALDWELL TREASURER	1.00	X		X			0.	0.	0.	
(4) DEBORAH ARFKEN SECRETARY	1.00	X		X			0.	0.	0.	
(5) CAROLYN BROCK BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(6) MICHELLE COFFMAN BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(7) MICHA GUSTER BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(8) JENNY JOHNSTON BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(9) ANDREW MCGILL BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(10) PAT BRANAM BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(11) DRISHTI GARG BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(12) NICOLE BURNEY BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(13) JOHN JACKSON VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(14) JIM GILLILAND BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(15) BERNARD HARRIS BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(16) NICK SPINELLI BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(17) LIZ AHMED PRESIDENT	1.00	X		X			0.	0.	0.	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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) JIM TANNER BOARD OF DIRECTORS	1.00	X						0.	0.	0.
1b Subtotal							221,892.	0.	17,248.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							221,892.	0.	17,248.	

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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 0

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	309,500.					
	b Membership dues	1b						
	c Fundraising events	1c	62,618.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	3,733,656.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	542,842.					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f							4,648,616.
Program Service Revenue	2 a PROGRAM SERVICE FEES	Business Code	624200	592,394.	592,394.			
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			592,394.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			254,652.			254,652.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real	10,348.				
			(ii) Personal					
			6b Less: rental expenses ...	0.				
	c Rental income or (loss)	6c	10,348.					
	d Net rental income or (loss)			10,348.			10,348.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	776,663.				
			(ii) Other					
			7b Less: cost or other basis and sales expenses	815,498.				
			7c Gain or (loss)	-38,835.				
	d Net gain or (loss)			-38,835.			-38,835.	
	8 a Gross income from fundraising events (not including \$ 62,618. of contributions reported on line 1c). See Part IV, line 18	8a		30,321.				
			8b Less: direct expenses	30,321.				
c Net income or (loss) from fundraising events				0.				
9 a Gross income from gaming activities. See Part IV, line 19	9a							
		9b Less: direct expenses						
		c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a							
		10b Less: cost of goods sold						
		c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a MISCELLANEOUS REVENUE	Business Code	900099	383,084.	383,084.			
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d			383,084.				
12 Total revenue. See instructions				5,850,259.	975,478.	0.	226,165.	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	167,992.	167,992.		
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	286,871.	212,090.	64,450.	10,331.
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	2,848,011.	2,108,087.	637,495.	102,429.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	64,896.	47,129.	15,384.	2,383.
9 Other employee benefits	303,943.	246,263.	54,077.	3,603.
10 Payroll taxes	229,076.	168,906.	51,686.	8,484.
11 Fees for services (nonemployees):				
a Management				
b Legal	1,368.		1,368.	
c Accounting	31,800.		31,800.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	31,063.		31,063.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	576,188.	514,106.	62,082.	
12 Advertising and promotion	5,122.	3,032.		2,090.
13 Office expenses	164,118.	137,795.	26,115.	208.
14 Information technology				
15 Royalties				
16 Occupancy	507,328.	460,293.	42,256.	4,779.
17 Travel	86,679.	86,291.	388.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,503.	17,503.		
20 Interest	20,950.		20,950.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	117,173.	83,767.	33,406.	
23 Insurance	58,908.	37,472.	20,479.	957.
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 MISCELLANEOUS	48,315.	5,512.	70.	42,733.
b MEMBERSHIP DUES	45,439.	21,912.	22,117.	1,410.
c PRINTING AND PUBLISHING	38,785.	12,941.	17,137.	8,707.
d EQUIPMENT RENTAL AND MA	25,139.	19,200.	5,939.	
e All other expenses	2,874.	2,874.		
25 Total functional expenses. Add lines 1 through 24e	5,679,541.	4,353,165.	1,138,262.	188,114.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	197,939.	1	562,187.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	154,750.	3	0.	
	4 Accounts receivable, net	528,563.	4	589,003.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	48,267.	9	26,494.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,102,857.			
	b Less: accumulated depreciation	3,315,240.			
	11 Investments - publicly traded securities	904,791.	10c	787,617.	
	12 Investments - other securities. See Part IV, line 11	5,154,791.	11	5,264,489.	
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets		13		
	15 Other assets. See Part IV, line 11	0.	14	1,183,873.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,989,101.	15	8,413,663.		
Liabilities	17 Accounts payable and accrued expenses	70,016.	16	157,804.	
	18 Grants payable		17		
	19 Deferred revenue		18		
	20 Tax-exempt bond liabilities		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	344,331.	22	1,041,359.	
	24 Unsecured notes and loans payable to unrelated third parties		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	247,146.	24	518,157.	
	26 Total liabilities. Add lines 17 through 25	661,493.	25	1,717,320.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	4,238,949.	26	5,374,417.	
	28 Net assets with donor restrictions	2,088,659.	27	1,321,926.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		28		
	30 Paid-in or capital surplus, or land, building, or equipment fund		29		
	31 Retained earnings, endowment, accumulated income, or other funds		30		
	32 Total net assets or fund balances	6,327,608.	31	6,696,343.	
33 Total liabilities and net assets/fund balances	6,989,101.	32	8,413,663.		

Form 990 (2022)

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	5,850,259.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,679,541.
3	Revenue less expenses. Subtract line 2 from line 1	3	170,718.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,327,608.
5	Net unrealized gains (losses) on investments	5	362,217.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-164,200.
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	6,696,343.

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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4506283.	5202273.	4513663.	4654965.	4339116.	23216300.
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	4506283.	5202273.	4513663.	4654965.	4339116.	23216300.
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)						12,417.
6 Public support. Subtract line 5 from line 4.						23203883.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	4506283.	5202273.	4513663.	4654965.	4339116.	23216300.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	61,054.	85,839.	103,348.	146,423.	254,651.	651,315.
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.)	19,803.	29,995.	30,870.	47,774.	383,084.	511,526.
11 Total support. Add lines 7 through 10						24379141.
12 Gross receipts from related activities, etc. (see instructions)					12	4,106,178.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	95.18 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	97.32 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

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

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

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
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 <i>(see instructions)</i> .			
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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 (<i>explain in detail in Part VI</i>):		
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	(A) Prior Year	(B) Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
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).		

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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

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

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

Schedule 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

2022

Name of the organization

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Employer identification number

62-1326050

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).

Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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	TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES 5600 BRAINERD ROAD, SUITE C-20 CHATTANOOGA, TN 37411	\$ 712,794.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVENUE, S.W. WASHINGTON, DC 20201	\$ 498,821.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF JUSTICE 950 PENNSYLVANIA AVENUE, N.W. WASHINGTON, DC 20530	\$ 1,828,991.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	US DEPARTMENT OF EDUCATION 400 MARYLAND AVENUE, SW WASHINGTON, DC 20202	\$ 198,871.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT 451 7TH STREET, S.W. WASHINGTON, DC 20410	\$ 224,911.	Person <input checked="" 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 PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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	
(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	
(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	
(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	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC. Employer identification number 62-1326050

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

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, states where located, monitoring policy, staff hours, expenses, and requirements for section 170(h)(4)(B)(i).

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts for revenue and assets.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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 <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange program |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> Preservation for future generations | |
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	776,897.	1,122,022.	825,142.	900,998.	889,330.
b Contributions					
c Net investment earnings, gains, and losses	62,274.	-170,238.	300,089.	-74,289.	21,776.
d Grants or scholarships					
e Other expenditures for facilities and programs		354.	3,209.	1,567.	-10,108.
f Administrative expenses					
g End of year balance	839,171.	951,430.	1,122,022.	825,142.	900,998.

- 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?
- 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		64,342.		64,342.
b Buildings		1,700,822.	1,596,481.	104,341.
c Leasehold improvements				
d Equipment		2,337,693.	1,718,759.	618,934.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				787,617.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) RIGHT OF USE ASSET, NET	1,183,873.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,183,873.

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) RESERVE FOR UNEMPLOYMENT BENEFITS	45,025.
(3) ACCRUED LEAVE	156,510.
(4) OTHER LIABILITIES	76,896.
(5) CURRENT PORTION OF LEASE OBLIGATION	239,726.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	518,157.

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...

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	6,211,734.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments	2a	362,217.	
b Donated services and use of facilities	2b		
c Recoveries of prior year grants	2c		
d Other (Describe in Part XIII.)	2d	30,321.	
e Add lines 2a through 2d	2e		392,538.
3 Subtract line 2e from line 1		3	5,819,196.
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	31,063.	
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b	4c		31,063.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	5,850,259.

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	5,678,799.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities	2a		
b Prior year adjustments	2b		
c Other losses	2c		
d Other (Describe in Part XIII.)	2d	30,321.	
e Add lines 2a through 2d	2e		30,321.
3 Subtract line 2e from line 1		3	5,648,478.
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	31,063.	
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b	4c		31,063.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	5,679,541.

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 ENDOWMENT IS COMPOSED OF TWO FUNDS. THE EARNINGS FROM ONE FUND IS USED TO COVER THE COST OF PRESCRIPTION DRUGS AND MEDICAL AND PHYSICAL NEEDS FOR ELIGIBLE RECIPIENT'S OVER 65 YEARS OF AGE, AS DESIGNATED BY THE DONOR. THE SECOND FUND WAS ESTABLISHED BY BOARD RESOLUTION IN 2009. EARNINGS FROM THIS FUND WILL BE USED TO SUPPORT THE ORGANIZATION'S MISSION.

PART X, LINE 2:

THE ORGANIZATION HAS ADOPTED PROFESSIONAL GUIDANCE RELATING TO UNCERTAIN TAX POSITIONS. UNDER THIS GUIDANCE, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION WITH TAXING

Part XIII Supplemental Information (continued)

AUTHORITIES. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL
UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT WILL NOT RECOGNIZE ANY
LIABILITY FOR UNRECOGNIZED TAX BENEFITS. FOR THE YEAR ENDED JUNE 30,
2023, THERE WERE NO PENALTIES RECORDED OR INCLUDED IN ITS FINANCIAL
STATEMENTS.

THE ORGANIZATION'S INFORMATION RETURNS FOR TAX YEARS 2020 AND BEYOND
REMAIN SUBJECT TO EXAMINATION.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SCHEDULE G EXPENSES 30,321.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SCHEDULE G EXPENSES 30,321.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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))
		RISE (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	92,939.			92,939.
	2 Less: Contributions	62,618.			62,618.
	3 Gross income (line 1 minus line 2)	30,321.			30,321.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	18,432.			18,432.
	7 Food and beverages	3,500.			3,500.
	8 Entertainment	1,733.			1,733.
	9 Other direct expenses	6,656.			6,656.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				30,321.
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: _____

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.

- 11 Does the organization conduct gaming activities with nonmembers?
12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?
13 Indicate the percentage of gaming activity conducted in:
a The organization's facility
b An outside facility
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name
Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
c If "Yes," enter name and address of the third party:

Name
Address

16 Gaming manager information:

Name
Gaming manager compensation \$
Description of services provided
Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

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

**SCHEDULE 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

2022

**Open to Public
Inspection**

Name of the organization **PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.** Employer identification number **62-1326050**

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

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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
ASSISTANCE TO MEET THE NEEDS OF THE INDIVIDUALS AFFECTED BY COVID-19 BY PAYING RENT, UTILITIES, AND OTHER ITEMS.	7831	167,992.	0.		

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:

EACH SITUATION IS INVESTIGATED AND A RECORD MAINTAINED FOR EACH CASE OF ASSISTANCE.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.** Employer identification number **62-1326050**

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 **1b**

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? **2**

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 type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input 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?	4a		X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c Participate in or receive payment from an equity-based compensation arrangement?	4c		X

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

a The organization?	5a		X
b Any related organization?	5b		X

If "Yes" on line 5a or 5b, describe in Part III.

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

a The organization?	6a		X
b Any related organization?	6b		X

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

7			X
----------	--	--	----------

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

8			X
----------	--	--	----------

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

9			
----------	--	--	--

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

Schedule J (Form 990) 2022

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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) KEVIN HYDE CEO	(i)	140,000.	0.	0.	14,831.	0.	154,831.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Employer identification number
62-1326050

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

INDIVIDUALS OF ALL AGES. OUR SERVICES PROVIDE BENEFITS THROUGH AN
EFFECTIVE ARRAY OF CRITICAL SERVICES AND COLLABORATIVE PARTNERSHIPS
THAT CONTINUALLY EVOLVE TO MEET COMMUNITY NEEDS.

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

NEEDS.

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

THE 990 IS PROVIDED TO CHARLES KEVIN HYDE, THE CEO, AND DISCUSSED,
REVIEWED, AND APPROVED BY THE BOARD OF DIRECTORS. ONCE APPROVED, THE 990 IS
FILED WITH THE REPORTING AUTHORITIES.

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

AN ANNUAL CERTIFICATION OF AGREEMENT WITH THIS POLICY IS SIGNED BY EACH
BOARD MEMBER AND IS REVIEWED BY THE BOARD PRESIDENT AND THE CEO. THE AUDIT
COMMITTEE REVIEWS THEM AND INVESTIGATES AS NEEDED.

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

THE EXECUTIVE COMMITTEE ANNUALLY REVIEWS THE CEO'S PERFORMANCE AGAINST
ESTABLISHED GOALS. THE EXECUTIVE COMMITTEE LOOKS AT COMPARATIVE SALARY DATA
AND DETERMINES THE ANNUAL PAY FOR THE CEO. THE EXECUTIVE COMMITTEE REVIEWS
THE AGENCY'S FINANCIAL INFORMATION AND THE ECONOMIC ENVIRONMENT AND
DETERMINES IF A SALARY INCREASE WILL OCCUR AND IF SO, IT'S RANGE.
SUPERVISORS ASSESS PERFORMANCE AND AWARD INCREASES WITHIN THE ESTABLISHED
RANGE.

Name of the organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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FORM 990, PART VI, SECTION C, LINE 19:

AVAILABLE ONLY UPON REQUEST

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

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	514,106.
MANAGEMENT AND GENERAL EXPENSES	62,082.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	576,188.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	576,188.

FORM 990, PART XII, LINE 2C

NO CHANGE TO THE ORGANIZATION'S POLICY THAT THE AUDIT COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND THE ELECTION OF THE INDEPENDENT AUDITOR.

JHM Chattanooga
2215 Olan Mills Drive
Chattanooga, TN 37421
T: 423.756.0052
F: 423.267.5945
jhmcpa.com



JHM Cleveland
1040 William Way NW
Cleveland, TN 37312
T: 423.472.6543
F: 423.472.6544
jhmcpa.com

PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.
5600 BRAINERD RD E-3
CHATTANOOGA, TN 37411

ENCLOSED IS THE ORGANIZATION'S 2023 EXEMPT ORGANIZATION
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

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, 2025.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST
THAT YOU RETAIN THIS COPY INDEFINITELY.

SHERRI ANDERSON

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

2023

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.**

EIN or SSN
62-1326050

Name and title of officer or person subject to tax **CHARLES KEVIN HYDE
CEO**

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>6,919,042.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

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

PIN: check one box only

I authorize **JOHNSON, HICKEY & MURCHISON, P.C.** to enter my PIN **13260**
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

62533510464

Do not enter all zeros

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

ERO's signature **SHERRI ANDERSON**

Date **05/13/25**

ERO Must Retain This Form - See Instructions

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

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

Form **8879-TE** (2023)

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

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

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

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

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Taxpayer identification number (TIN) 62-1326050
	Number, street, and room or suite no. If a P.O. box, see instructions. 5600 BRAINERD RD, E-3	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHATTANOOGA, TN 37411	

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

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

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

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

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

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

The books are in the care of **RICK ROBERTS**
5600 BRAINERD ROAD, STE E-3 - CHATTANOOGA, TN 37411

Telephone No. **423-605-8588** 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**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 ____ or
 tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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.

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

Return of Organization Exempt From Income Tax

Form 990

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

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable: C Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC. D Employer identification number 62-1326050
E Telephone number 423-755-2822
G Gross receipts \$ 8,413,127.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527
J Website: WWW.PARTNERSHIPFCA.COM
K Form of organization: Corporation Trust Association Other
L Year of formation: 1987 M State of legal domicile: TN

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include: 1 Mission statement, 2-7 Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature of officer: CHARLES KEVIN HYDE, CEO
Preparer: SHERRI ANDERSON, JOHNSON, HICKEY & MURCHISON, P.C.
Date: 05/13/25
PTIN: P01228421
Firm's EIN: 62-1046406
Phone no.: (423) 756-0052

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

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.

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: PARTNERSHIP'S MISSION IS TO EMPOWER PEOPLE AND BUILD COMMUNITIES BY SERVING THE MOST VULNERABLE IN OUR REGION ACROSS ALL GENERATIONS WITH AN EXPERTISE IN TRAUMA INFORMED CARE. OUR SERVICES PROVIDE SAFETY, STABILITY AND HOPE THROUGH AN EFFECTIVE ARRAY OF CRITICAL SERVICES 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 \$ 602,050. including grants of \$ 11,522.) (Revenue \$) PARTNERSHIP'S ELDER SERVICES DEPARTMENT SERVES INDIVIDUALS OVER 60 YEARS OF AGE AND DISABLED ADULTS AGES 18-59 THROUGH OUR HOMEMAKER PROGRAM WITH THE MISSION OF SECURING SAFE, INDEPENDENT LIVING WITH A DIGNIFIED QUALITY OF LIFE. OUR LONG-TERM CARE OMBUDSMAN PROGRAM ADVOCATES FOR INDIVIDUALS WHO RESIDE IN LONG TERM HEALTH CARE FACILITIES. THE ELDER SERVICES STAFF ASSISTS WITH HEALTH SERVICES, HOME-BASED SERVICES, PUBLIC BENEFITS AND ADVISORY SERVICES.

4b (Code:) (Expenses \$ 1,930,173. including grants of \$ 339,054.) (Revenue \$ 62,334.) PARTNERSHIP'S STABILITY SERVICES DEPARTMENT PROVIDES ECONOMIC MOBILITY, RESILIENCY AND NURTURES HOPE FOR CHILDREN AND FAMILIES WHO HAVE EXPERIENCED TRAUMA IN THEIR LIVES. THROUGH OUR CAMP HOPE, GENERATIONS STRONGER, RIVER CITY YOUTH COLLECTIVE, AND YOUTH HOMELESSNESS PROJECT PROGRAMS, CHILDREN, YOUNG ADULTS, AND FAMILIES RECEIVE HOLISTIC SUPPORT AS THEY SET AND ACHIEVE THEIR GOALS IN AREAS OF STABLE HOUSING, EMPLOYMENT, FINANCIAL MANAGEMENT, HEALTHY RELATIONSHIPS, PARENTING, AND LIFE SKILLS DEVELOPMENT.

4c (Code:) (Expenses \$ 2,125,444. including grants of \$ 64,096.) (Revenue \$ 127,333.) PARTNERSHIP'S VICTIM SUPPORT SERVICES DEPARTMENT BREAKS THE CYCLE OF VIOLENCE BY EQUIPPING INDIVIDUALS AND FAMILIES WITH THE NECESSARY TOOLS AND RESOURCES TO RECOVER FROM TRAUMATIC EXPERIENCES SUCH AS SEXUAL ASSAULT AND DOMESTIC VIOLENCE. OUR COMPREHENSIVE SERVICES INCLUDE 24/7 EMERGENCY SHELTER, FORENSIC EXAMS, CRISIS HOTLINE, EMERGENCY RELOCATION, COUNSELING, HOLISTIC CASE MANAGEMENT, FINANCIAL ASSISTANCE TO PROVIDE SAFETY, STABILITY AND HOPE FOR THE FUTURE. THROUGH 24/7 CRISIS SERVICES AND ONGOING SUPPORT, VICTIMS ARE EMPOWERED TO BECOME SURVIVORS AND MOVE FORWARD IN THEIR RECOVERY.

4d Other program services (Describe on Schedule O.) (Expenses \$ 906,958. including grants of \$ 5,310.) (Revenue \$ 452,310.)

4e Total program service expenses 5,564,625.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IV Checklist of Required Schedules

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IV Checklist of Required Schedules *(continued)*

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

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

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		100
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	126
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 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, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	1a	16		
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.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	16		
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?	2			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?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			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?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		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	9			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?	10a			X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c		X	
13 Did the organization have a written whistleblower policy?	13		X	
14 Did the organization have a written document retention and destruction policy?	14		X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a		X	
b Other officers or key employees of the organization	15b		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?	16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed TN
- 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
RICK ROBERTS - 423-605-8588
5600 BRAINERD ROAD, STE E-3, CHATTANOOGA, TN 37411

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEVIN HYDE CEO	37.50			X			150,000.	0.	5,492.	
(2) RICK ROBERTS CFO	37.50			X			22,875.	0.	0.	
(3) BRANT CALDWELL TREASURER	1.00	X		X			0.	0.	0.	
(4) DEBORAH ARFKEN SECRETARY	1.00	X		X			0.	0.	0.	
(5) ANN FIDDLER BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(6) MICHELLE COFFMAN BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(7) MICAH GUSTER BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(8) JENNY JOHNSTON BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(9) ANDREW MCGILL BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(10) PAT BRANAM BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(11) SARAH MILLER BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(12) NICOLE BURNEY BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(13) JOHN JACKSON VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(14) JIM GILLILAND BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(15) SONAL MODI BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(16) NICK SPINELLI BOARD OF DIRECTORS	1.00	X					0.	0.	0.	
(17) LIZ AHMED PRESIDENT	1.00	X		X			0.	0.	0.	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	318,225.				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,179,137.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	537,376.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			6,034,738.			
Program Service Revenue	2 a PROGRAM SERVICE FEES	Business Code					
		624200	630,035.	630,035.			
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			630,035.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		202,120.			202,120.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	19,457.			
			(ii) Personal				
	b Less: rental expenses ...	6b	0.				
	c Rental income or (loss)	6c	19,457.				
	d Net rental income or (loss)			19,457.		19,457.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,514,835.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	1,494,085.				
	c Gain or (loss)	7c	20,750.				
d Net gain or (loss)			20,750.		20,750.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS REVENUE	Business Code					
		900099	11,942.	11,942.			
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			11,942.				
12 Total revenue. See instructions			6,919,042.	641,977.	0.	242,327.	

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	419,982.	419,982.		
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	259,363.	194,160.	53,181.	12,022.
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	3,314,591.	2,484,821.	672,657.	157,113.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	71,499.	51,236.	19,216.	1,047.
9 Other employee benefits	372,966.	326,935.	36,876.	9,155.
10 Payroll taxes	262,935.	196,621.	53,721.	12,593.
11 Fees for services (nonemployees):				
a Management				
b Legal	1,981.		1,981.	
c Accounting	40,350.		40,350.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	32,680.		32,680.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	875,811.	853,791.	22,020.	
12 Advertising and promotion	5,354.	5,025.		329.
13 Office expenses	198,920.	174,977.	23,233.	710.
14 Information technology				
15 Royalties				
16 Occupancy	517,940.	487,259.	24,743.	5,938.
17 Travel	104,335.	103,196.	1,139.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	37,196.	37,196.		
20 Interest	15,856.		15,856.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	117,032.	83,626.	33,406.	
23 Insurance	65,854.	48,014.	16,175.	1,665.
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 MISCELLANEOUS	74,776.	6,878.		67,898.
b EQUIPMENT RENTAL AND MA	56,229.	54,645.	1,584.	
c PRINTING AND PUBLISHING	55,543.	25,433.	14,844.	15,266.
d MEMBERSHIP DUES	23,604.	10,830.	12,499.	275.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	6,924,797.	5,564,625.	1,076,161.	284,011.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Form 990 (2023)

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	562,187.	1	631,557.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	589,003.	4	896,511.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	26,494.	9	24,936.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,115,374.		
	b Less: accumulated depreciation	3,432,458.		
	11 Investments - publicly traded securities	787,617.	10c	682,916.
	12 Investments - other securities. See Part IV, line 11	5,264,489.	11	5,807,380.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	1,183,873.	14	941,532.
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,413,663.	15	8,984,832.	
Liabilities	17 Accounts payable and accrued expenses	157,804.	16	8,984,832.
	18 Grants payable		17	134,168.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities		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	1,041,359.	22	
	24 Unsecured notes and loans payable to unrelated third parties		23	1,163,148.
	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	518,157.	24	549,077.
	26 Total liabilities. Add lines 17 through 25	1,717,320.	25	1,846,393.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	5,374,417.	26	1,846,393.
	28 Net assets with donor restrictions	1,321,926.	27	5,507,379.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		28	1,631,060.
	30 Paid-in or capital surplus, or land, building, or equipment fund		29	
	31 Retained earnings, endowment, accumulated income, or other funds		30	
	32 Total net assets or fund balances	6,696,343.	31	7,138,439.
33 Total liabilities and net assets/fund balances	8,413,663.	32	8,984,832.	

Form **990** (2023)

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	6,919,042.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,924,797.
3	Revenue less expenses. Subtract line 2 from line 1	3	-5,755.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,696,343.
5	Net unrealized gains (losses) on investments	5	447,851.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,138,439.

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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5202273.	4513663.	4654965.	4339116.	5716513.	24426530.
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	5202273.	4513663.	4654965.	4339116.	5716513.	24426530.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						24426530.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	5202273.	4513663.	4654965.	4339116.	5716513.	24426530.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	85,839.	103,348.	146,423.	254,651.	202,120.	792,381.
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.)	29,995.	30,870.	47,774.	383,084.	11,942.	503,665.
11 Total support. Add lines 7 through 10						25722576.
12 Gross receipts from related activities, etc. (see instructions)					12	3,388,797.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	94.96	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	95.18	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
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.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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 (<i>explain in detail in Part VI</i>):		
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	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
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).		

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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 2023 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
--	---

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).

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

Schedule B (Form 990) (2023)

Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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	TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES 5600 BRAINERD ROAD, SUITE C-20 CHATTANOOGA, TN 37411	\$ 1,366,774.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	HAMILTON COUNTY 921 EAST THIRD ST CHATTANOOGA, TN 37403	\$ 175,650.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVENUE, S.W. WASHINGTON, DC 20201	\$ 509,299.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	US DEPARTMENT OF JUSTICE 950 PENNSYLVANIA AVENUE, N.W. WASHINGTON, DC 20530	\$ 2,013,321.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	US DEPARTMENT OF EDUCATION 400 MARYLAND AVENUE, SW WASHINGTON, DC 20202	\$ 138,855.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT 451 7TH STREET, S.W. WASHINGTON, DC 20410	\$ 733,572.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
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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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
--	---

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	
(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	
(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	
(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	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC. Employer identification number 62-1326050

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

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, acreage, and expenses, and two yes/no questions about monitoring and requirements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts required to be reported.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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, line 12, col. (B))		

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, line 13, col. (B))		

Part IX Other Assets

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

(a) Description	(b) Book value
(1) RIGHT OF USE ASSET, NET	941,532.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	941,532.

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) RESERVE FOR UNEMPLOYMENT BENEFITS	45,025.
(3) ACCRUED LEAVE	149,007.
(4) OTHER LIABILITIES	91,920.
(5) CURRENT PORTION OF LEASE	
(6) OBLIGATION	263,125.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	549,077.

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...

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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	7,334,213.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	447,851.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	447,851.
3	Subtract line 2e from line 1	3	6,886,362.
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	32,680.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	32,680.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	6,919,042.

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	6,892,117.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	6,892,117.
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	32,680.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	32,680.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,924,797.

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 ENDOWMENT WAS ESTABLISHED BY RESOLUTION IN 2009. EARNINGS FROM THIS FUND WILL BE USED TO SUPPORT THE ORGANIZATION'S MISSION.

PART X, LINE 2:

THE ORGANIZATION HAS ADOPTED PROFESSIONAL GUIDANCE RELATING TO UNCERTAIN TAX POSITIONS. UNDER THIS GUIDANCE, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION WITH TAXING AUTHORITIES. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT WILL NOT RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. FOR THE YEAR ENDED JUNE 30,

Part XIII Supplemental Information *(continued)*

2024, THERE WERE NO PENALTIES RECORDED OR INCLUDED IN ITS FINANCIAL STATEMENTS.

THE ORGANIZATION'S INFORMATION RETURNS FOR TAX YEARS 2021 AND BEYOND REMAIN SUBJECT TO EXAMINATION.

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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
ASSISTANCE TO MEET THE NEEDS OF THE INDIVIDUALS AFFECTED BY COVID-19 BY PAYING RENT, UTILITIES, AND OTHER ITEMS.	7255	419,982.	0.		

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:

EACH SITUATION IS INVESTIGATED AND A RECORD MAINTAINED FOR EACH CASE OF ASSISTANCE.

**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

2023

Open to Public
Inspection

Name of the organization **PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.** Employer identification number **62-1326050**

Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <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	1b	
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?	2	
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 type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <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?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
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	7	X
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	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2023

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

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) KEVIN HYDE CEO	(i)	150,000.	0.	0.	5,492.	0.	155,492.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

**PARTNERSHIP FOR FAMILIES, CHILDREN
AND ADULTS, INC.**

Employer identification number
62-1326050

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

IN OUR REGION ACROSS ALL GENERATIONS WITH AN EXPERTISE IN TRAUMA
INFORMED CARE. OUR SERVICES PROVIDE SAFETY, STABILITY AND HOPE THROUGH
AN EFFECTIVE ARRAY OF CRITICAL SERVICES AND COLLABORATIVE PARTNERSHIPS
THAT CONTINUALLY EVOLVE TO MEET COMMUNITY NEEDS.

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

COLLABORATIVE PARTNERSHIPS THAT CONTINUALLY EVOLVE TO MEET COMMUNITY
NEEDS.

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

PARTNERSHIP'S DEAF SERVICES DEPARTMENT EMPOWERS INDIVIDUALS, PROMOTES
EQUALITY, AND ENSURES THAT THE DEAF AND HARD OF HEARING COMMUNITY HAS
EQUAL ACCESS TO OPPORTUNITIES AND RESOURCES. OUR PROGRAMS ENHANCE
COMMUNICATION ACCESS, PROMOTE SOCIAL INCLUSION, AND SUPPORT THE RIGHTS
OF THE DEAF COMMUNITY. WE OFFER A RANGE OF SERVICES, INCLUDING AMERICAN
SIGN LANGUAGE (ASL) INTERPRETATION, ASL CLASSES, EDUCATION AND
TRAINING, AND COMMUNITY ACCESSIBILITY, ADVOCACY AND OUTREACH TO IMPROVE
ECONOMIC AND SOCIAL MOBILITY. THE DEAF SERVICES DEPARTMENT DOES NOT
ENCOMPASS ALL OF THE OTHER PROGRAM SERVICES PROVIDED BY THE
ORGANIZATION.

EXPENSES \$ 906,958. INCLUDING GRANTS OF \$ 5,310. REVENUE \$ 452,310.

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

THE 990 IS PROVIDED TO CHARLES KEVIN HYDE, THE CEO, AND DISCUSSED,
REVIEWED, AND APPROVED BY THE BOARD OF DIRECTORS. ONCE APPROVED, THE 990 IS

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

Schedule O (Form 990) 2023

Name of the organization	PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number	62-1326050
--------------------------	--	--------------------------------	------------

FILED WITH THE REPORTING AUTHORITIES.

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

AN ANNUAL CERTIFICATION OF AGREEMENT WITH THIS POLICY IS SIGNED BY EACH BOARD MEMBER AND IS REVIEWED BY THE BOARD PRESIDENT AND THE CEO. THE AUDIT COMMITTEE REVIEWS THEM AND INVESTIGATES AS NEEDED.

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

THE EXECUTIVE COMMITTEE ANNUALLY REVIEWS THE CEO'S PERFORMANCE AGAINST ESTABLISHED GOALS. THE EXECUTIVE COMMITTEE LOOKS AT COMPARATIVE SALARY DATA AND DETERMINES THE ANNUAL PAY FOR THE CEO. THE EXECUTIVE COMMITTEE REVIEWS THE AGENCY'S FINANCIAL INFORMATION AND THE ECONOMIC ENVIRONMENT AND DETERMINES IF A SALARY INCREASE WILL OCCUR AND IF SO, ITS RANGE. FOR OTHER OFFICERS AND KEY EMPLOYEES SUPERVISORS ASSESS PERFORMANCE AND AWARD INCREASES WITHIN THE ESTABLISHED RANGE APPROVED BY THE BOARD OF DIRECTORS.

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

AVAILABLE ONLY UPON REQUEST

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

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	853,791.
MANAGEMENT AND GENERAL EXPENSES	22,020.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	875,811.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	875,811.

FORM 990, PART XII, LINE 2C

Name of the organization PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Employer identification number 62-1326050
---	---

NO CHANGE TO THE ORGANIZATION'S POLICY THAT THE AUDIT COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND THE ELECTION OF THE INDEPENDENT AUDITOR.

CINCINNATI OH 45999-0038

In reply refer to: 0248167576
Mar. 13, 2018 LTR 4168C 0
62-1326050 000000 00
00016049
BODC: TE

PARTNERSHIP FOR FAMILIES CHILDREN
AND ADULTS INC
1800 MCCALLIE AVE
CHATTANOOGA TN 37404

028877

Employer ID Number: 62-1326050
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Mar. 02, 2018, regarding your tax-exempt status.

We issued you a determination letter in March 1988, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

**PARTNERSHIP FOR FAMILIES,
CHILDREN, AND ADULTS, INC.**

Chattanooga, Tennessee

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL DATA**

Years Ended June 30, 2023 and 2022

JOHNSON, HICKEY & MURCHISON, P.C.
Certified Public Accountants
Chattanooga, Tennessee

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PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
ROSTER OF MANAGEMENT AND BOARD MEMBERS
JUNE 30, 2023

MANAGEMENT

Kevin Hyde	Chief Executive Officer
Lynda LeVan	Director of Grant Strategy and Compliance
Carmen Quezada Hutson	Director of Victim Support Services
Sharon Love	Director of Philanthropy and Communications
Joy Key	Director of Stability Services
Eduardo Rosano	Chief Financial Officer
Pam Smith	Director of Deaf, Deaf-Blind and Hard of Hearing and Auxiliary
Sarah Wilkerson	Director of Human Resources
Tim Tingle	Director of IT
Wendy Winters	Director of Elder and Disability Services and Quality Improvement

BOARD MEMBERS

Liz Ahmed	Board President
John Jackson	Vice President
Brant Caldwell	Treasurer
Deborah Arfken	Secretary
Pat Branam	Director
Carolyn Brock	Director
Nicole Burney	Director
Michele Coffman	Director
Drishti Garg	Director
Jim Gilliland	Director
Micah Guster	Director
Bernard Harris	Director
Jenny Johnston	Director
Andrew McGill	Director
Nick Spinelli	Director
Jim Tanner	Director
Michele Holt	Director
Jacqueline Strong Moss	Director



INDEPENDENT AUDITORS' REPORT

**To the Board of Directors of
Partnership for Families, Children and Adults, Inc.**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Partnership for Families, Children, and Adults, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Partnership for Families, Children, and Adults, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 auditors' 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 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplemental data

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 and state 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

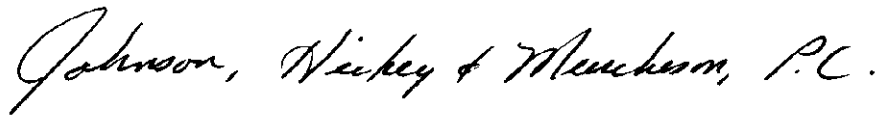
Management is responsible for the other information included in the annual report. The other information comprises the roster of management and board members but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and, we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2024, on our consideration of the Organization'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 solely 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Chattanooga, Tennessee
January 19, 2024

A handwritten signature in black ink that reads "Johnson, Weikley & Menckem, P.C." in a cursive script.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

ASSETS

	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash and cash equivalents		
Available	\$ 314,106	\$ 110,697
Restricted	248,081	87,242
Accounts and grants receivable	589,003	528,563
Unconditional promises to give	-	154,750
Prepaid expenses	26,494	48,267
Investments	<u>5,264,489</u>	<u>5,154,791</u>
 Total current assets	 <u>6,442,173</u>	 <u>6,084,310</u>
PROPERTY AND EQUIPMENT		
Less accumulated depreciation	<u>4,102,858</u>	<u>4,102,857</u>
	<u>(3,315,241)</u>	<u>(3,198,066)</u>
	 <u>787,617</u>	 <u>904,791</u>
NON-CURRENT ASSETS		
Right of use asset, net	<u>1,183,873</u>	<u>1,058,752</u>
 Total assets	 <u>\$ 8,413,663</u>	 <u>\$ 8,047,853</u>

(The accompanying notes are an integral part of these statements.)

LIABILITIES AND NET ASSETS

	<u>2023</u>	<u>2022</u>
CURRENT LIABILITIES		
Current portion of lease obligation	\$ 239,726	\$ 223,753
Accounts payable	157,804	70,016
Accrued leave	156,510	149,810
Reserve for unemployment benefits	45,025	45,025
Other liabilities	<u>76,896</u>	<u>52,311</u>
Total current liabilities	<u>675,961</u>	<u>540,915</u>
LONG-TERM LIABILITIES		
Line of credit	70,000	344,331
Long-term lease obligations, less current maturities shown above	<u>971,359</u>	<u>852,186</u>
	<u>1,041,359</u>	<u>1,196,517</u>
NET ASSETS		
Without donor restrictions		
Designated by the governing board for endowment	839,171	776,897
Net investment in property and equipment	787,617	904,791
Undesignated	<u>3,747,629</u>	<u>2,591,148</u>
	5,374,417	4,998,660
With donor restrictions	<u>1,321,926</u>	<u>1,311,761</u>
Total net assets	<u>6,696,343</u>	<u>6,310,421</u>
	<u>\$ 8,413,663</u>	<u>\$ 8,047,853</u>

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support		
Government grants	\$ 3,733,656	\$ 3,606,305
Contributions	<u>220,042</u>	<u>91,832</u>
	<u>3,953,698</u>	<u>3,698,137</u>
Net assets released from restrictions	<u>493,077</u>	<u>1,498,385</u>
REVENUES		
Program service fees	592,394	682,297
Gain on sale of property	-	763,490
Return on investments	366,529	(504,128)
Special events	92,939	66,039
Paycheck Protection Program Loan income	-	278,408
Rent revenue	10,348	-
United Way contributions	309,500	-
Miscellaneous income	<u>383,084</u>	<u>47,774</u>
	<u>1,754,794</u>	<u>1,333,880</u>
Total support without donor restrictions, revenue and reclassifications	<u>6,201,569</u>	<u>6,530,402</u>
EXPENSES		
Program services	4,383,485	4,374,894
Management and general	1,107,200	1,200,866
Fundraising	<u>188,114</u>	<u>198,175</u>
	<u>5,678,799</u>	<u>5,773,935</u>
Increase (decrease) in net assets without donor restrictions	<u>522,770</u>	<u>756,467</u>
NET ASSETS WITH DONOR RESTRICTIONS		
United Way contributions	-	505,101
Return on investment	118,168	(183,454)
Other contributions with donor restrictions	322,800	149,200
Net assets released from restriction		
Expiration of time restrictions	(493,077)	(1,498,385)
Endowment earnings	<u>62,274</u>	<u>(50,410)</u>
Increase (decrease) in net assets with donor restrictions	<u>10,165</u>	<u>(1,077,948)</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ 532,935</u>	<u>\$ (321,481)</u>

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2023 AND 2022

	Net assets without donor restrictions	Net assets with donor restrictions	Total net assets
Balance at June 30, 2021	\$ 4,242,193	\$ 2,389,709	\$ 6,631,902
Decrease in net assets	756,467	(1,077,948)	(321,481)
Balance at June 30, 2022	4,998,660	1,311,761	6,310,421
Prior period adjustment	(147,013)	-	(147,013)
Balance at June 30, 2022, restated	4,851,647	1,311,761	6,163,408
Increase in net assets	522,770	10,165	532,935
Balance at June 30, 2023	\$ 5,374,417	\$ 1,321,926	\$ 6,696,343

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2023 AND 2022

	2023			
	Total Program Services	Management and General	Fundraising and Development	Total
Salaries	\$ 2,307,140	\$ 697,690	\$ 112,101	\$ 3,116,931
Employee benefits	306,428	73,717	6,645	386,790
Payroll taxes	168,906	51,686	8,484	229,076
Professional fees	544,427	95,250	-	639,677
Supplies	80,275	7,067	-	87,342
Telephone	55,455	18,201	208	73,864
Postage	2,065	847	-	2,912
Occupancy	460,293	42,256	4,779	507,328
Equipment rental and maintenance	19,200	5,939	-	25,139
Printing and publishing	12,941	17,137	8,707	38,785
Transportation	86,291	388	-	86,679
Conferences and conventions	17,503	-	-	17,503
Assistance to individuals	167,992	-	-	167,992
Membership dues	21,912	22,117	1,410	45,439
Insurance	37,472	20,479	957	58,908
Interest	-	20,950	-	20,950
Bad debts	2,874	-	-	2,874
Marketing	3,032	-	2,090	5,122
Miscellaneous	5,512	70	42,733	48,315
	4,299,718	1,073,794	188,114	5,561,626
Total expenses before depreciation				
Depreciation	83,767	33,406	-	117,173
	\$ 4,383,485	\$ 1,107,200	\$ 188,114	\$ 5,678,799
Total expenses after depreciation				

(The accompanying notes are an integral part of these statements.)

2022

Total Program Services	Management and General	Fundraising and Development	Total
\$ 2,309,190	\$ 675,176	\$ 80,476	\$ 3,064,842
315,101	60,569	11,384	387,054
173,424	39,025	6,031	218,480
407,086	169,834	-	576,920
60,234	10,472	-	70,706
64,549	14,841	262	79,652
1,292	1,143	-	2,435
374,058	113,826	13,215	501,099
18,282	5,774	-	24,056
10,987	17,942	3,198	32,127
79,285	3,464	-	82,749
20,892	-	-	20,892
366,837	-	-	366,837
22,775	11,278	1,360	35,413
39,654	15,266	918	55,838
-	17,587	-	17,587
-	-	-	-
5,065	-	41,187	46,252
24,878	658	40,144	65,680
4,293,589	1,156,855	198,175	5,648,619
81,305	44,011	-	125,316
\$ 4,374,894	\$ 1,200,866	\$ 198,175	\$ 5,773,935

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.

**STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 532,935	\$ (321,481)
Adjustments to reconcile increase (decrease) in net assets to cash provided (used) by operating activities		
Depreciation	117,173	125,316
Net change in operating lease activities	10,025	17,187
Provision for bad debts	2,874	-
Net (gain) loss on marketable securities	(323,382)	852,888
Gain on disposal of property	-	(763,490)
Forgiveness of Paycheck Program Protection loan	-	(278,408)
Net (increase) decrease in operating assets		
Accounts and grants receivable	(63,314)	21,291
Unconditional promises to give	7,738	96,953
Prepaid expenses	21,773	25,992
Net increase (decrease) in operating liabilities		
Accounts payable and accrued expenses	94,488	(93,846)
Other liabilities	24,585	43,458
	<u>424,895</u>	<u>(274,140)</u>
Net cash provided (used) by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for property and equipment	-	(171,813)
Proceeds from sale of property	-	1,250,000
Proceeds from sale of real estate held for sale	-	420,000
Purchase of investments	(562,979)	(1,186,137)
Proceeds from sale or maturity of investments	776,663	15,238
	<u>213,684</u>	<u>327,288</u>
Net cash provided by investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Net change in line of credit	<u>(274,331)</u>	<u>136,819</u>
Net cash provided (used) by financing activities	<u>(274,331)</u>	<u>136,819</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH	364,248	189,967
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH		
Beginning	<u>197,939</u>	<u>7,972</u>
Ending	<u>\$ 562,187</u>	<u>\$ 197,939</u>

(The accompanying notes are an integral part of these statements.)

	<u>2023</u>	<u>2022</u>
CASH CONSISTS OF		
Cash and cash equivalents - available	\$ 314,106	\$ 110,697
Cash and cash equivalents - restricted	<u>248,081</u>	<u>87,242</u>
	<u>\$ 562,187</u>	<u>\$ 197,939</u>
 SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for		
Interest	<u>\$ 20,950</u>	<u>\$ 17,587</u>

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Partnership for Families, Children and Adults, Inc. (the Organization) was created to preserve and strengthen individual and family life, to create and promote conditions conducive to personal growth, and to alleviate and prevent human distress through appropriate community, social and other services. The Organization receives substantial support from various government agencies and the general public.

The Organization's ability to continue operations at its current level is dependent on its success at renegotiating its current, as well as, new contracts and the availability of funding by the governments for the type of programs offered by the Organization.

Basis of accounting

The financial statements of Partnership for Families, Children and Adults, Inc. have been prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America.

Basis of presentation

The financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*. The Organization has adopted the provisions of Accounting Standards Update ("ASU") 2016-14: Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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 Organization's management and the board of directors.

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 Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Board-designated net assets - Net assets without donor restrictions subject to self-imposed limits by action of the Organization's Board of Directors. Board-designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period as receipt are reported as contributions without donor restrictions. For contributions restricted to the acquisition of property and equipment, the restrictions are released when the asset is placed in service unless the donor has provided more explicit requirements.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported support, revenues and expenses. Actual results could vary from the estimates that were used.

Accounts and grants receivable

Accounts and grants receivable are stated at outstanding principal less an allowance for uncollectible accounts. An allowance has been provided for management's estimate of accounts which are not expected to be collected. The allowance for uncollectible accounts totaled \$6,116 and \$3,242 for the years ended June 30, 2023 and 2022, respectively.

Promises to give

Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Revenue recognition

Revenue from Exchange Transactions: The Organization recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Organization records the following exchange transaction revenue in its statement of activities for the years ending June 30, 2023 and 2022:

Grants from Government Agencies

The Organization provides services to individuals under various grants from various government agencies. Such grants are recorded as revenue as performance obligations are satisfied, which is generally when the related expenditures are incurred over the period the service is provided.

Program Service Fees

The Organization provides services to individuals under various contracts with the State of Tennessee. Such contracts are recorded as revenue as performance obligations are satisfied, which is generally when the related expenditures are incurred over the period the service is provided.

Contributions

The Organization recognizes contribution revenue when unconditional promises to give are received. Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate equal to the average prime rate.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Special fundraising event revenue

The Organization conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event – the exchange component, and a portion represents contribution to the Organization. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Organization. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Organization, are recorded as event costs in the statement of functional expenses. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Organization. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligation. Accordingly, the Organization presents in its notes to the financial statements the exchange and contribution components of the gross proceeds from special events. Special event fees collected by the Organization in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event.

Donated services

The value of donated volunteer services is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services. However, a substantial number of volunteers have donated significant amounts of their time to the Organization.

Property, equipment, and depreciation

Property and equipment with an original cost of \$5,000 or more are recorded at cost, or fair value if donated. Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets using the straight line method.

Property and equipment acquired by the Organization are considered to be owned by the Organization. However, state funding sources may maintain an equitable interest in assets purchased with grant funds as well as the right to determine the use of any proceeds from the sale of these assets.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Most expenses can be directly allocated to one of the programs or supporting functions. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied.

The basis of allocation of these expenses is the result of a time study. The percentage of time allocated to each of the programs and supporting functions is based on the results of the time studies and is applied to the expenses that are allocated. The financial statements report expenses by function in the Statement of Functional Expenses.

Cash equivalents

The Organization considers unrestricted highly liquid debt securities with an original maturity of three months or less to be cash equivalents.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Real estate held for sale

The Organization receives certain noncash fundraising donations intended for future sale that are recognized as noncash donations at their fair values at the date of the donation. When the asset held for sale is sold and the proceeds from the sale differ from the asset's recorded value, the difference is included in gain on sale of property in the statement of activities.

Nonprofit status

Partnership for Families, Children and Adults, Inc. is chartered as a Tennessee nonprofit, general welfare corporation and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, there is no provision for federal income tax and tax-related items.

Compensated absences

The Organization's policy is to compensate employees for earned but unused vacation pay. The accompanying financial statements include a liability for compensated absences.

Income taxes

The Organization follows the requirements of current guidance in accounting for uncertain tax positions. Under this guidance, the Organization must recognize the tax effect associated with tax positions taken when it is more than likely that the position will not be sustained. The Organization does not believe there are any material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax effects. Additionally, no provision for income taxes is reflected in these financial statements. Interest and penalties would be recognized as tax expense, however, there is no interest or penalties recognized in the statements of activities. The tax years after June 30, 2020 are still open to audit.

Right of use assets and lease liabilities

Right of use ("ROU") assets represent the Organization's right to use the underlying assets for the lease term and lease liabilities represent the net present value of the Organization's obligation to make payments arising from these leases. The lease liabilities are based on the present value of fixed lease payments over the lease term using the Organization's incremental borrowing rate on the lease commencement date. If the lease includes one or more options to extend the term of the lease, the renewal option is considered in the lease term if it is reasonably certain the Organization will exercise the options. Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease expense is recognized as amortization of the right of use asset and interest expense. As permitted by ASU 2016-02, *Leases: Topic 842*, leases with an initial term of twelve months or less ("short-term leases") are not recorded on the accompanying statements of financial position.

The Organization has lease agreements with lease and non-lease components, which are accounted for as a single lease component under the practical expedient provisions of the standard. The Organization has lease agreements with terms less than one year. For the qualifying short-term leases, the Organization elected the short-term lease recognition exemption in which the Organization will not recognize ROU assets or lease liabilities, including the ROU assets or lease liabilities for existing short-term leases of those assets upon adoption.

Variable lease payments such as common area maintenance, utilities, and taxes, are not included in the recognition of ROU assets and related lease liabilities. Variable lease payments and short-term lease expenses

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Right of use assets and lease liabilities (continued)

were immaterial to the Organization's financial statements for the years ended June 30, 2023 and 2022. The Organization's lease agreements do not contain material restrictive covenants.

Change in accounting principle

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases: Topic 842*. This ASU affects any entity that enters a lease, with some specified scope exemptions. The main difference between previous GAAP and this ASU is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous GAAP. The Organization has implemented this ASU for the year ended June 30, 2022, using the modified retrospective approach. The Organization elected the optional practical expedient package which, among other things, includes the historical classification of leases.

As a result, the adoption of ASU 2016-02, *Leases: Topic 842* amounts for 2022 shown in the statements of financial position, statements of activities, statements of functional expenses and statements of cash flows have been restated for comparison purposes to present the right of use assets, accumulated amortization of the right of use assets, short and long-term finance lease liabilities, the change in finance lease expense and cash flow affects as though ASU 2016-02, *Leases: Topic 842* had been effective for that period. There was a reduction of \$17,147 on the June 30, 2022 change in net assets as a result of the adoption of ASU 2016-2, *Leases: Topic 842*.

(2) LIQUIDITY

As of June 30, 2023 and 2022, respectively, the Organization has the following financial assets:

	<u>2023</u>	<u>2022</u>
Cash	\$ 562,187	\$ 197,939
Accounts and grants receivable	589,003	528,563
Investments	<u>5,264,489</u>	<u>5,154,791</u>
Total financial assets as of end of year	6,415,679	5,881,293
Less amounts not available to be used within one year	<u>(1,321,926)</u>	<u>(1,311,761)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,093,753</u>	<u>\$ 4,569,532</u>

Amounts not available to be used within one year include restricted cash and investments. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. It has a strict budget which is monitored throughout the year. In addition, the Organization invests cash in excess of daily requirements in short-term money market accounts. The line of credit, as discussed in Note 10, is also available for additional working capital needs.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(3) INVESTMENTS

Investments are recorded at fair market value and consist of the following as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Money market funds	\$ 1,460,608	\$ 309,619
Real estate	107,578	-
Mutual funds and equities	<u>3,696,303</u>	<u>4,845,172</u>
	<u>\$ 5,264,489</u>	<u>\$ 5,154,791</u>

The average annual yield, exclusive of net capital gains, was 4.29% and 2.30% for the years ended June 30, 2023 and 2022, respectively. Total returns for those years were 10.50% and -14.77%, respectively. Yields are computed using fair market values.

Investment return on invested net assets with donor restrictions is recorded as net assets with donor restrictions. The remaining return on investment is recorded as net assets without donor restrictions.

Components of net investment income for the years ended June 30, 2023 and 2022, consisted of the following:

	<u>2023</u>	<u>2022</u>
Interest and dividends (net of fees)	\$ 223,589	\$ 114,896
Net realized capital gains (losses)	(38,835)	64,888
Net unrealized capital gains (losses)	<u>362,217</u>	<u>(917,776)</u>
	<u>\$ 546,971</u>	<u>\$ (737,992)</u>

(4) FAIR VALUE MEASUREMENTS

The Organization adopted current guidance that defines fair value, establishes a framework for measuring fair value, and expands disclosure about fair value measurements.

Financial instruments measured at fair value are categorized into a three-level classification. The lowest level input that is significant to the fair value measurement of a financial instrument is used to categorize the instrument and reflects the judgment of management. Financial assets and liabilities are presented at fair value and are generally categorized as follows:

Level 1

Inputs are unadjusted and represent quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2

Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.

Level 3

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

Inputs are unobservable and supported by little or no market activity.

(4) FAIR VALUE MEASUREMENTS (continued)

The Organization uses the following method and assumptions in estimating the fair values of the Organization's financial instruments:

Market approach- Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other sources.

The preceding 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 Organization believes its valuation methods are appropriate and consistent with other market participants.

The categorization of fair value measurements of the Organization's assets, by input level, at June 30, 2023, is as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market	\$ 1,460,608	\$ -	\$ -	\$ 1,460,608
Mutual funds and equities	3,696,303	-	-	3,696,303
Real estate	<u>-</u>	<u>-</u>	<u>107,578</u>	<u>107,578</u>
Total	<u>\$ 5,156,911</u>	<u>\$ -</u>	<u>\$ 107,578</u>	<u>\$ 5,264,489</u>

The categorization of fair value measurements of the Organization's assets, by input level, at June 30, 2022, is as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market	\$ 309,619	\$ -	\$ -	\$ 309,619
Mutual funds and equities	<u>4,845,172</u>	<u>-</u>	<u>-</u>	<u>4,845,172</u>
Total	<u>\$ 5,154,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,154,791</u>

Money market, government and corporate bonds, and mutual funds and equities are classified in Level 1 of the fair value hierarchy.

Investments classified in Level 3 consist of directly held real estate that have valuations based on input other than quoted prices, including appraisals performed upon donation. The following presents activity for the year ended June 30, 2023 regarding fair value measurements using significant observable inputs (Level 3):

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(4) FAIR VALUE MEASUREMENTS (continued)

	Level 3
Beginning balance	\$ -
Contributions	383,367
Withdrawals	(269,269)
Investment income	(6,520)
Ending balance	\$ 107,578

(5) ENDOWMENT

The Organization's endowment consists of one individual fund established for a specific purpose. Its endowment includes funds designated by the Board of Directors to function as an endowment. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted or endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted or board designated endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

Endowment net assets composition by type of fund as of June 30, 2023, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Donor restricted endowment funds	\$ -	\$ -	\$ -
Board-designated endowment funds	839,171	-	839,171
Total funds	\$ 839,171	\$ -	\$ 839,171

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(5) ENDOWMENT (continued)

Endowment net assets composition by type of fund as of June 30, 2022, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Donor restricted endowment funds	\$ -	\$ -	\$ -
Board-designated endowment funds	<u>776,897</u>	<u>-</u>	<u>776,897</u>
Total funds	<u>\$ 776,897</u>	<u>\$ -</u>	<u>\$ 776,897</u>

Changes in Endowment net assets for the fiscal year ended June 30, 2023, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Endowment net assets, beginning of year	\$ 776,897	\$ -	\$ 776,897
Investment income	62,274	-	62,274
Releases	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 839,171</u>	<u>\$ -</u>	<u>\$ 839,171</u>

Changes in Endowment net assets for the fiscal year ended June 30, 2022, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Endowment net assets, beginning of year	\$ 827,307	\$ -	\$ 827,307
Investment loss	(50,410)	-	(50,410)
Releases	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 776,897</u>	<u>\$ -</u>	<u>\$ 776,897</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(5) ENDOWMENT (continued)

Description of endowment amounts classified as net assets with donor restrictions are as follows:

	2023	2022
Net assets with donor restrictions		
The portion of perpetual endowment funds that is required to be retained permanently either by explicit donor stipulation, purpose restriction, or by SPMIFA	<u>\$ -</u>	<u>\$ -</u>
Net assets without donor restrictions		
The portion of perpetual endowment funds that is not restricted by a purpose restriction under SPMIFA	<u>\$ 139,171</u>	<u>\$ 76,897</u>

From time to time, the fair value of assets associated with the endowment fund may fall below the level that the donor or SPMIFA requires to be retained as a fund of perpetual duration. There were no investment losses at June 30, 2023 and an investment loss of \$50,410 at June 30, 2022, respectively.

Endowment assets are governed by a Board Approved Investment Policy Statement, which details investment management, asset allocation, investment objectives and spending policy. The primary endowment investment objectives are growth and income, as well as to maximize total return and minimize risk over a longer-term time horizon. The Organization's current spending policy is up to 4% annually with a suspension of distributions in if endowment assets fall below \$700,000.

(6) CHANGE IN ACCOUNTING ERROR

During the year ended June 30, 2023, the Organization discovered, during historical research of investments, funds were erroneously accounted for as an endowment and net asset with donor restrictions instead of an endowment and net assets without donor restrictions (board designated). As a result, endowment and net assets with donor restrictions were overstated. The errors have been corrected by restating each of the affected financial statement line items for the prior period.

(7) UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate equal to the average prime rate. There were no pledges due to be received greater than one year as of June 30, 2023 and 2022, therefore no discount was reflected for the years then ended.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(8) PROPERTY AND EQUIPMENT

Land, buildings and equipment are comprised of the following major classifications:

	2023	2022
Land	\$ 64,342	\$ 64,342
Buildings	1,700,822	1,700,822
Furniture, fixtures and equipment	2,337,693	2,337,693
	4,102,857	4,102,857
Accumulated depreciation	(3,315,240)	(3,198,066)
	\$ 787,617	\$ 904,791

Depreciation expense totaled \$117,173 and \$125,316 for the years ended June 30, 2023 and 2022, respectively.

On September 14, 2021, the Organization sold its McCallie Avenue and Duncan Avenue buildings for \$1,250,000, resulting in a gain of \$765,035. The Organization also sold a piece of property that resulted in a loss of \$1,545.

(9) RESERVE FOR UNEMPLOYMENT

The Organization is self-insured for unemployment purposes, consequently an accrual has been recorded for the estimated liability for unemployment benefits which totals \$45,025 and \$45,025 for the years ended June 30, 2023 and 2022, respectively.

(10) LINE OF CREDIT

On July 2, 2019, the Organization received a line of credit with Tennessee Valley Federal Credit Union with access to \$1,000,000 at an interest rate of 5.0%. As of June 30, 2023, the outstanding balance was \$70,000 with interest only payments required until the expiration date. The original line of credit expired August 1, 2022, however, the maturity date was extended on July 28, 2022, and now expires August 1, 2025. The new interest rate is prime plus .25% adjusting annually with a ceiling of 18% and a floor of 4%.

(11) PAYCHECK PROTECTION PROGRAM

On April 22, 2020, the Organization was granted a loan from First Horizon Bank in the amount of \$278,408, pursuant to the Paycheck Protection Program (PPP) of the Coronavirus Aid, Relief, and Economic Security Act, which was enacted March 27, 2020. The loan was forgiven during the year ended June 30, 2022, and is included in revenue in the accompanying statements of activities.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(12) EMPLOYEE RETENTION TAX CREDIT

The Employee Retention Tax Credit (ERTC) was introduced as part of the CARES Act. The ERTC is designed to encourage employers to maintain employees on their payroll despite experiencing economic hardship due to the COVID-19 pandemic. The ERTC works as a refundable payroll tax credit and is based on a percentage of payroll paid during the year. Specific eligibility requirements are applicable under the language of the CARES Act and subsequent legislative packages. Pursuant to these requirements, the Organization has met all eligibility requirements. In the absence of specific U.S. required accounting guidance at the date of report release, the Organization has recorded the credit consistent with International Accounting Standards 20, Accounting for Governmental Grants and Disclosure of Government Assistance. For the year ended June 30, 2023, refundable credits of \$359,894 are included in miscellaneous income on the statement of activities.

(13) DEFINED CONTRIBUTION PLAN

The Organization maintains a 403(b) Defined Contribution Pension Plan covering all full-time employees with at least 12 months of service. The Organization makes a contribution to the plan each year equal to 2% of all eligible participants' compensation. In addition, the Organization matches participants' contributions to the plan up to 2% of the individual participants' compensation. Total expense for the years ended June 30, 2023 and 2022, was \$82,846 and \$91,509, respectively.

(14) CONCENTRATION OF CREDIT RISK

From time to time, the Organization has on deposit in financial institutions funds in excess of federal insurance limits. As of June 30, 2023, there were amounts in excess of federal insurance limits of \$334,905.

(15) BOND AND INSURANCE COVERAGE

Partnership for Families, Children and Adults, Inc. holds an insurance policy for \$500,000, per occurrence, which provides coverage against employee dishonesty. Further, the Organization has \$1,000,000 in professional liability insurance and \$2,000,000 in directors' and officers' liability insurance, as well as umbrella coverage in the amount of \$5,000,000. The Organization has one employee that is a notary and is bonded.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(16) REVENUE

A detail analysis of the basic revenue accounts is as follows:

	2023	2022
Grants from Government Agencies		
Tennessee Department of Children's Services		
James Casey (I.AM.Ready)	\$ 49,719	\$ 37,493
Level II Continuum - SE	88,130	90,421
Sisters Saving Sisters	91,040	66,361
Tennessee Department of Human Services		
SSBG Homemaker	474,449	375,029
Deaf services	198,871	176,410
Emergency solutions grant - COVID	12,496	436,162
Youth Homelessness Demonstration Program	190,415	-
Victim assistance	1,482,518	1,455,434
OVW-Justice for Families	212,273	150,879
OVW-Sexual Assault	44,441	
TN Coalition to end domestic & sexual assault	9,477	
OVW-Training and services	80,282	101,003
HUD Transitional Housing	12,357	-
Emergency Food & Shelter Program	22,000	36,000
Southeast Tennessee Development District	103,538	81,326
Retired Seniors Volunteer Program	87,976	87,752
City of Chattanooga - Sexual assault	80,000	63,700
Temporary Assistance to Needed Families (TANF)	483,904	400,488
Other Grants	9,770	47,847
Total grants from government agencies	\$3,733,656	\$ 3,606,305

(17) SPECIAL EVENTS REVENUE

Gross receipts from special fundraising events recorded by the Organization consist of exchange transaction revenue and contribution revenue. As a result of adopting FASB ASU 2014-09, the Organization is required to separately present the components of this revenue.

	2023	2022
Contributions	\$ 62,618	\$ 24,119
Special event revenue	30,321	41,920
	\$ 92,939	\$ 66,039

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(18) LEASE

The Organization has various operating leases for space used for the Organization's programs and administrative functions that have initial lease terms through February 28, 2026.

The schedule on the following page summarizes the line items in the statements of financial position which include amounts for the Organization's operating lease as of June 30, 2023 and 2022:

Operating lease	2023	2022
ROU - office space	\$ 1,657,979	\$ 1,279,282
ROU - accumulated amortization	<u>474,106</u>	<u>220,529</u>
ROU, net	<u>\$ 1,183,873</u>	<u>\$ 1,058,753</u>
Current portion of operating lease	\$ 239,726	\$ 223,753
Long-term operating lease, less current maturities	<u>971,359</u>	<u>852,186</u>
Total operating lease liability	<u>\$ 1,211,085</u>	<u>\$ 1,075,939</u>

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023 and 2022:

Operating lease	2023	2022
Weighted average remaining lease term - operating	5.99 years	5.23 years
Weighted average remaining lease term - operating	5.68%	6.04%

The maturity of the lease liability as of June 30, 2023, is as follows:

	Operating
June 30, 2024	\$ 300,785
2025	308,450
2026	243,848
2027	104,758
2028	106,460
Thereafter	<u>351,111</u>
Total lease payments	1,415,412
Present value discount	<u>(204,327)</u>
Total lease liability	<u>\$ 1,211,085</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

(18) LEASE (continued)

The following summarizes cash flow information related to the lease for the years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash paid for amounts included in the measurement of the lease liability -		
Operating cash flows from operating leases	\$ 309,373	\$ 251,599
ROU assets obtained in exchange for net operating lease liability	\$ 374,697	\$ 1,256,667

(19) RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions consist of contributions restricted by the donor for specific purposes or with time restrictions. Such contributions are reported as net assets with donor restrictions and are reclassified to net assets without donor restrictions when the restrictions have been satisfied. As of June 30, 2023 and 2022, net assets with donor restrictions are available to be used for the following purposes:

	<u>2023</u>	<u>2022</u>
United Way appropriation	\$ -	\$ 154,751
Phoenix Ward Fund	450,414	522,750
Elderly services	242,285	174,532
Eigenberg Fund	239,736	217,326
Camp Hope	319,660	123,876
Parker Estate	69,831	50,225
Other	-	68,301
	<u>\$ 1,321,926</u>	<u>\$ 1,311,761</u>

(20) PRIOR PERIOD ADJUSTMENT

In prior years, a receivable was booked for receipts related to the United Way campaign which had previously been on a calendar year. Since United Way changed their year end to a fiscal year June 30, there was a receivable carried forward that should have been moved to revenue. As a result, promises to give on the statement of financial position and contributions with donor restrictions on the statement of activities was overstated by \$147,013.

(21) SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 19, 2024, the date which these financial statements were available for issue.

SUPPLEMENTAL DATA

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Receivable Balance 6/30/22	Cash Receipts	Expenditures	Receivable Balance 6/30/23
FEDERAL AWARDS						
Major Program						
U.S. Department of Justice						
Pass-through from Tennessee						
Department of Human Services						
VOCA DV Liaison	16.575	47655	\$ 84,182	\$ 536,337	\$ 504,871	\$ 52,716
VOCA - Youth Services	16.575	35509	19,208	19,208	-	-
VOCA DV Liaison	16.575	39032	5,652	50,634	51,196	6,214
VOCA - STOP	16.575	47657	23,882	294,543	293,952	23,291
VOCA	16.575	47652	-	187,081	221,787	34,706
VOCA	16.575	47656	-	50,510	54,846	4,336
VOCA FVPS	16.575	47653	-	35,232	39,216	3,984
VOCA DV SVPSA	16.575	47654	-	275,623	316,650	41,027
Tested as a Major Program			<u>132,924</u>	<u>1,449,168</u>	<u>1,482,518</u>	<u>166,274</u>
U.S. Department of Justice						
Pass-through from Hamilton County, Tennessee						
OVW - Justice for Families	16.528	2020-FJ-AX-0001	11,587	201,462	212,273	22,398
Education, Training and Svcs	16.529	2019FWAXK004	3,123	76,984	80,282	6,421
Pass-through from the Tennessee Coalition to End Domestic & Sexual Violence						
OVW - Sexual Assault Hotline	16.529	N/A	1,491	1,633	9,477	9,335
OVW - Improving criminal justice response	16.525	N/A	-	32,427	44,441	12,014
Total Education, Training, and Enhanced Services			<u>16,201</u>	<u>312,506</u>	<u>346,473</u>	<u>50,168</u>
Total U.S. Department of Justice			<u>149,125</u>	<u>1,761,674</u>	<u>1,828,991</u>	<u>216,442</u>
U.S. Department of Health and Human Services						
Pass-through from the Tennessee Department of Human Services						
SSBG Homemaker	93.667	Z-22-49315	39,354	152,337	137,702	24,719
COVID-19 - SSBG Homemaker	93.667	Z-22-49365	-	1,300	4,346	3,046
COVID-19 - SSBG Homemaker	93.667	Z-22-49315	2,152	136,311	174,612	40,453
			<u>41,506</u>	<u>289,948</u>	<u>316,660</u>	<u>68,218</u>
Pass-through from Hamilton County, Tennessee						
COVID-19 - SSBG Homemaker	93.667	Z-22-49315	-	1,386	2,406	1,020
SSBG Homemaker	93.667	Z-22-49365	623	37,690	37,067	-
SSBG Homemaker County	93.667	Z-22-49315	-	39,150	39,150	-
SSBG Homemaker	93.667	Z-21-49307	36,045	36,045	-	-
			<u>36,668</u>	<u>114,271</u>	<u>78,623</u>	<u>1,020</u>
Total Social Services Block Grant			<u>78,174</u>	<u>404,219</u>	<u>395,283</u>	<u>69,238</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Receivable Balance 6/30/22	Cash Receipts	Expenditures	Receivable Balance 6/30/23
Aging Cluster						
Pass-through from SETAAD						
COVID-19 - Ombudsman	93.044	N/A	3,165	44,016	40,851	-
Ombudsman	93.044	01574	<u>7,109</u>	<u>67,203</u>	<u>62,687</u>	<u>2,593</u>
			<u>10,274</u>	<u>111,219</u>	<u>103,538</u>	<u>2,593</u>
Total U.S. Department of Health and Human Services			<u>88,448</u>	<u>515,438</u>	<u>498,821</u>	<u>71,831</u>
U.S. Department of Education						
Pass-through from the Tennessee Department of Human Services						
Deaf Services	84.126	70005	\$ 41,354	\$ 231,343	\$ 198,871	\$ 8,882
Total U.S. Department of Education			<u>41,354</u>	<u>231,343</u>	<u>198,871</u>	<u>8,882</u>
Corporation for National and Community Service (CNCS)						
Retired Seniors Volunteer Program (RSVP)	94.002	20SRSTN001	<u>2,095</u>	<u>67,078</u>	<u>87,976</u>	<u>22,993</u>
Total CNCS			<u>2,095</u>	<u>67,078</u>	<u>87,976</u>	<u>22,993</u>
U. S. Department of Housing and Urban Development						
Pass-through from City of Chattanooga						
Youth Homelessness Demonstration Program	14.276	N/A	-	152,029	190,415	38,386
Emergency Shelter - ESF NBP	14.231	N/A	-	22,000	22,000	-
Emergency Solutions Grant	14.231	66817	<u>28,531</u>	<u>33,762</u>	<u>12,496</u>	<u>7,265</u>
Total U.S. Department of Housing and Urban Development			<u>28,531</u>	<u>207,791</u>	<u>224,911</u>	<u>45,651</u>
Total non-major programs			<u>160,428</u>	<u>1,021,650</u>	<u>1,010,579</u>	<u>149,357</u>
Total federal awards			<u>\$ 309,553</u>	<u>\$ 2,783,324</u>	<u>\$ 2,839,570</u>	<u>\$ 365,799</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Receivable Balance 6/30/22	Cash Receipts	Expenditures	Receivable Balance 6/30/23
STATE AWARDS						
Tennessee Department of Children's Services						
Temporary Assistance to Needed Families (TANF): Two Generation Approach	N/A	N/A	\$ 64,031	\$ 472,355	\$ 483,905	\$ 75,581
I Am Ready	N/A	52518	10,639	49,919	49,204	9,924
Level II Continuum	N/A	N/A	-	78,702	88,645	9,943
Level II Continuum - SE Cont	N/A	N/A	4,929	4,929	-	-
Sisters Saving Sisters	N/A	64092	3,823	70,343	91,040	24,520
Total Tennessee Department of Children's Services			<u>83,422</u>	<u>676,248</u>	<u>712,794</u>	<u>119,968</u>
Tennessee Department of Health						
COVID-19 - SSBG Homemaker Services	N/A	Z-22-49365	-	325	1,086	761
SSBG Homemaker Services	N/A	Z-22-49315	538	34,078	43,653	10,113
SSBG Homemaker Services	N/A	Z-21-49315	9,838	38,084	34,426	6,180
Total Tennessee Department of Health			<u>10,376</u>	<u>72,487</u>	<u>79,165</u>	<u>17,054</u>
Other Grants						
City of Chattanooga Sexual Assault	N/A	N/A	-	80,000	80,000	-
PEMF Supreme Court	N/A	N/A	2,760	8,591	9,770	3,939
Chattanooga Housing Authority	N/A	N/A	-	12,357	12,357	-
Total Other Grants			<u>2,760</u>	<u>100,948</u>	<u>102,127</u>	<u>3,939</u>
Total state awards			<u>96,558</u>	<u>849,683</u>	<u>894,086</u>	<u>140,961</u>
Total federal and state awards			<u>\$ 406,111</u>	<u>\$ 3,633,007</u>	<u>\$ 3,733,656</u>	<u>\$ 506,760</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AND STATE AWARDS
YEAR ENDED JUNE 30, 2023

(1) BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Partnership for Families, Children and Adults, Inc. and is presented on the accrual basis of accounting. The information in this 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(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. Partnership for Families, Children and Adults, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' 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 of
Partnership for Families, Children and Adults, 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 Partnership for Families, Children and Adults, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, changes in net assets, 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 January 19, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Johnson, Wiley & Menckem, P.C.".

Chattanooga, Tennessee
January 19, 2024



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

**To the Board of Directors of
Partnership for Families, Children and Adults, Inc.**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Partnership for Families, Children and Adults, 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 the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Partnership for Families, Children and Adults, 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, 2023.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 the Organization'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 the Organization's federal programs.

Auditors' 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 the Organization'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 the Organization'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 the Organization'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 the Organization'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 the Organization'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.

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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over

compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

Chattanooga, Tennessee
January 19, 2024

Johnson, Weikert & Meacham, P.C.

PARTNERSHIPS FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023 AND 2022

A. SUMMARY OF AUDITORS' RESULTS

1. The independent auditors' report expresses an unmodified opinion on whether the financial statements of Partnership for Families, Children and Adults, Inc. were prepared in accordance with GAAP.
2. No material weaknesses or significant deficiencies were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Partnership for Families, Adults and Children, Inc. were disclosed by the audit.
4. No material weaknesses were identified during the audit of the major federal award program.
5. The auditors' report on the major federal awards program for Partnership for Families, Children and Adults, Inc. expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this schedule.
7. The program tested as a major program was:
U.S. Department of Justice
VOCA – ALN #16.575
8. The threshold level for distinguishing Type A and B programs was \$750,000.
9. Partnership for Families, Children and Adults, Inc. was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Current year

None

Prior year

None

C. FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS

Current year

None

Prior year

None

**PARTNERSHIP FOR FAMILIES,
CHILDREN, AND ADULTS, INC.**

Chattanooga, Tennessee

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL DATA**

Years Ended June 30, 2024 and 2023

JOHNSON, HICKEY & MURCHISON, P.C.
Certified Public Accountants
Chattanooga, Tennessee

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PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
ROSTER OF MANAGEMENT AND BOARD MEMBERS
JUNE 30, 2024

MANAGEMENT

Kevin Hyde	Chief Executive Officer
Lynda LeVan	Director of Grant Strategy and Compliance
Carmen Quezada Hutson	Director of Victim Support Services
Joy Key	Director of Stability Services
Emily Cox	Director of Human Resources
Tim Tingle	Director of IT
Wendy Winters	Director of Elder and Disability Services and Quality Improvement

BOARD MEMBERS

Liz Ahmed	Board President
John Jackson	Vice President
Brant Caldwell	Treasurer
Deborah Arfken	Secretary
Pat Branam	Director
Ann Fiddler	Director
Nicole Burney	Director
Michele Coffman	Director
Sarah Miller	Director
Jim Gilliland	Director
Micah Guster	Director
Sonal Modi	Director
Jenny Johnston	Director
Andrew McGill	Director
Nick Spinelli	Director
Jim Tanner	Director

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INDEPENDENT AUDITORS' REPORT

**To the Board of Directors of
Partnership for Families, Children and Adults, Inc.**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Partnership for Families, Children, and Adults, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Partnership for Families, Children, and Adults, Inc. as of June 30, 2024 and 2023, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 auditors' 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 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplemental data

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 and state 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the roster of management and board members but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and, we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2025 on our consideration of the Organization'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 solely 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

Chattanooga, Tennessee
March 28, 2025

Johnson, Nickey & Menckem, P.C.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents		
Available	\$ 358,178	\$ 314,106
Restricted	273,379	248,081
Accounts and grants receivable	896,511	589,003
Prepaid expenses	24,936	26,494
Investments	5,807,380	5,264,489
Total current assets	7,360,384	6,442,173
PROPERTY AND EQUIPMENT		
Less accumulated depreciation	4,115,374	4,102,858
	(3,432,458)	(3,315,241)
	682,916	787,617
NON-CURRENT ASSETS		
Right of use asset, net	941,532	1,183,873
Total assets	\$ 8,984,832	\$ 8,413,663

(The accompanying notes are an integral part of these statements.)

LIABILITIES AND NET ASSETS

	<u>2024</u>	<u>2023</u>
CURRENT LIABILITIES		
Current portion of lease obligation	\$ 263,125	\$ 239,726
Accounts payable	134,168	157,804
Accrued leave	149,007	156,510
Reserve for unemployment benefits	45,025	45,025
Other liabilities	<u>91,920</u>	<u>76,896</u>
Total current liabilities	<u>683,245</u>	<u>675,961</u>
LONG-TERM LIABILITIES		
Line of credit	454,913	70,000
Long-term lease obligations, less current maturities shown above	<u>708,235</u>	<u>971,359</u>
	<u>1,163,148</u>	<u>1,041,359</u>
NET ASSETS		
Without donor restrictions		
Designated by the governing board for endowment	940,615	839,171
Net investment in property and equipment	787,617	787,617
Undesignated	<u>3,779,147</u>	<u>3,747,629</u>
	5,507,379	5,374,417
With donor restrictions	<u>1,631,060</u>	<u>1,321,926</u>
Total net assets	<u>7,138,439</u>	<u>6,696,343</u>
	<u>\$ 8,984,832</u>	<u>\$ 8,413,663</u>

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support		
Government grants	\$ 5,179,137	\$ 3,733,656
Contributions	<u>180,091</u>	<u>220,042</u>
	<u>5,359,228</u>	<u>3,953,698</u>
Net assets released from restrictions	<u>196,242</u>	<u>493,077</u>
REVENUES		
Program service fees	630,035	592,394
Return on investments	489,950	366,529
Special events	-	92,939
Rent revenue	19,457	10,348
United Way contributions	318,225	309,500
Miscellaneous income	<u>11,942</u>	<u>383,084</u>
	<u>1,469,609</u>	<u>1,754,794</u>
Total support without donor restrictions, revenue and reclassifications	<u>7,025,079</u>	<u>6,201,569</u>
EXPENSES		
Program services	5,564,625	4,383,485
Management and general	1,043,481	1,107,200
Fundraising	<u>284,011</u>	<u>188,114</u>
	<u>6,892,117</u>	<u>5,678,799</u>
Increase in net assets without donor restrictions	<u>132,962</u>	<u>522,770</u>
NET ASSETS WITH DONOR RESTRICTIONS		
Return on investment	69,354	118,168
Other contributions with donor restrictions	357,285	322,800
Net assets released from restriction		
Expiration of time restrictions	(196,242)	(493,077)
Endowment earnings	<u>78,737</u>	<u>62,274</u>
	<u>309,134</u>	<u>10,165</u>
Increase in net assets with donor restrictions	<u>309,134</u>	<u>10,165</u>
INCREASE IN NET ASSETS	<u>\$ 442,096</u>	<u>\$ 532,935</u>

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2024 AND 2023

	Net assets without donor restrictions	Net assets with donor restrictions	Total net assets
Balance at June 30, 2022	\$ 4,851,647	\$ 1,311,761	\$ 6,163,408
Increase in net assets	522,770	10,165	532,935
Balance at June 30, 2023	5,374,417	1,321,926	6,696,343
Increase in net assets	132,962	309,134	442,096
Balance at June 30, 2024	\$ 5,507,379	\$ 1,631,060	\$ 7,138,439

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2024 AND 2023

2024

	Total Program Services	Management and General	Total net assets	Total
Salaries	\$ 2,673,032	\$ 723,607	\$ 169,013	\$ 3,565,652
Employee benefits	384,119	58,323	10,323	452,765
Payroll taxes	196,621	53,721	12,593	262,935
Professional fees	853,791	64,351	-	918,142
Supplies	112,090	5,764	-	117,854
Telephone	62,131	16,711	710	79,552
Postage	756	758	-	1,514
Occupancy	487,259	24,743	5,938	517,940
Equipment rental and maintenance	54,645	1,584	-	56,229
Printing and publishing	25,433	14,844	15,266	55,543
Transportation	103,196	1,139	-	104,335
Conferences and conventions	37,196	-	-	37,196
Assistance to individuals	419,982	-	-	419,982
Membership dues	10,830	12,499	275	23,604
Insurance	48,014	16,175	1,665	65,854
Interest	-	15,856	-	15,856
Bad debts	-	-	-	-
Marketing	5,025	-	329	5,354
Miscellaneous	6,879	-	67,899	74,778
	<u>5,480,999</u>	<u>1,010,075</u>	<u>284,011</u>	<u>6,775,085</u>
Total expenses before depreciation				
Depreciation	<u>83,626</u>	<u>33,406</u>	<u>-</u>	<u>117,032</u>
Total expenses after depreciation	<u>\$ 5,564,625</u>	<u>\$ 1,043,481</u>	<u>\$ 284,011</u>	<u>\$ 6,892,117</u>

(The accompanying notes are an integral part of these statements.)

2023

Total Program Services	Management and General	Fundraising and Development	Total
\$ 2,307,140	\$ 697,690	\$ 112,101	\$ 3,116,931
306,428	73,717	6,645	386,790
168,906	51,686	8,484	229,076
544,427	95,250	-	639,677
80,275	7,067	-	87,342
55,455	18,201	208	73,864
2,065	847	-	2,912
460,293	42,256	4,779	507,328
19,200	5,939	-	25,139
12,941	17,137	8,707	38,785
86,291	388	-	86,679
17,503	-	-	17,503
167,992	-	-	167,992
21,912	22,117	1,410	45,439
37,472	20,479	957	58,908
-	20,950	-	20,950
2,874	-	-	2,874
3,032	-	2,090	5,122
5,512	70	42,733	48,315
4,299,718	1,073,794	188,114	5,561,626
83,767	33,406	-	117,173
\$ 4,383,485	\$ 1,107,200	\$ 188,114	\$ 5,678,799

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 442,096	\$ 532,935
Adjustments to reconcile increase in net assets to cash provided (used) by operating activities		
Depreciation	117,032	117,173
Net change in operating lease activities	2,616	10,025
Provision for bad debts	-	2,874
Net gain on marketable securities	(468,601)	(323,382)
Net (increase) decrease in operating assets		
Accounts and grants receivable	(307,508)	(63,314)
Unconditional promises to give	-	7,738
Prepaid expenses	1,558	21,773
Net increase (decrease) in operating liabilities		
Accounts payable and accrued expenses	(31,139)	94,488
Other liabilities	15,021	24,585
	<u>(228,925)</u>	<u>424,895</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for property and equipment	(12,328)	-
Purchase of investments	(1,589,125)	(562,979)
Proceeds from sale or maturity of investments	1,514,835	776,663
	<u>(86,618)</u>	<u>213,684</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net change in line of credit	384,913	(274,331)
	<u>384,913</u>	<u>(274,331)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH	69,370	364,248
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH		
Beginning	<u>562,187</u>	<u>197,939</u>
Ending	<u>\$ 631,557</u>	<u>\$ 562,187</u>

(The accompanying notes are an integral part of these statements.)

	<u>2024</u>	<u>2023</u>
CASH CONSISTS OF		
Cash and cash equivalents - available	\$ 358,178	\$ 314,106
Cash and cash equivalents - restricted	<u>273,379</u>	<u>248,081</u>
	<u>\$ 273,379</u>	<u>\$ 248,081</u>
 SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for		
Interest	<u>\$ 15,856</u>	<u>\$ 20,950</u>

(The accompanying notes are an integral part of these statements.)

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Partnership for Families, Children and Adults, Inc. (the Organization) was created to preserve and strengthen individual and family life, to create and promote conditions conducive to personal growth, and to alleviate and prevent human distress through appropriate community, social and other services. The Organization receives substantial support from various government agencies and the general public.

The Organization's ability to continue operations at its current level is dependent on its success at renegotiating its current, as well as, new contracts and the availability of funding by the governments for the type of programs offered by the Organization.

Basis of accounting

The financial statements of Partnership for Families, Children and Adults, Inc. have been prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America.

Basis of presentation

The financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*. The Organization has adopted the provisions of Accounting Standards Update ("ASU") 2016-14: Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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 Organization's management and the board of directors.

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 Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Board-designated net assets - Net assets without donor restrictions subject to self-imposed limits by action of the Organization's Board of Directors. Board-designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period as receipt are reported as contributions without donor restrictions. For contributions restricted to the acquisition of property and equipment, the restrictions are released when the asset is placed in service unless the donor has provided more explicit requirements.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported support, revenues and expenses. Actual results could vary from the estimates that were used.

Accounts and grants receivable

Accounts and grants receivable are stated at outstanding principal less an allowance for uncollectible accounts. An allowance has been provided for management's estimate of accounts which are not expected to be collected. The allowance for uncollectible accounts totaled \$8,062 and \$6,116 for the years ended June 30, 2024 and 2023, respectively.

Promises to give

Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Revenue recognition

Revenue from Exchange Transactions: The Organization recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Organization records the following exchange transaction revenue in its statement of activities for the years ending June 30, 2024 and 2023:

Grants from Government Agencies

The Organization provides services to individuals under various grants from various government agencies. Such grants are recorded as revenue as performance obligations are satisfied, which is generally when the related expenditures are incurred over the period the service is provided.

Program Service Fees

The Organization provides services to individuals under various contracts with the State of Tennessee. Such contracts are recorded as revenue as performance obligations are satisfied, which is generally when the related expenditures are incurred over the period the service is provided.

Contributions

The Organization recognizes contribution revenue when unconditional promises to give are received. Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate equal to the average prime rate.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Special fundraising event revenue

The Organization conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event – the exchange component, and a portion represents contribution to the Organization. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Organization. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Organization, are recorded as event costs in the statement of functional expenses. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Organization. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligation. Accordingly, the Organization presents in its notes to the financial statements the exchange and contribution components of the gross proceeds from special events. Special event fees collected by the Organization in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event.

Donated services

The value of donated volunteer services is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services. However, a substantial number of volunteers have donated significant amounts of their time to the Organization.

Property, equipment, and depreciation

Property and equipment with an original cost of \$5,000 or more are recorded at cost, or fair value if donated. Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets using the straight line method.

Property and equipment acquired by the Organization are considered to be owned by the Organization. However, state funding sources may maintain an equitable interest in assets purchased with grant funds as well as the right to determine the use of any proceeds from the sale of these assets.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Most expenses can be directly allocated to one of the programs or supporting functions. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied.

The basis of allocation of these expenses is the result of a time study. The percentage of time allocated to each of the programs and supporting functions is based on the results of the time studies and is applied to the expenses that are allocated. The financial statements report expenses by function in the Statement of Functional Expenses.

Cash equivalents

The Organization considers unrestricted highly liquid debt securities with an original maturity of three months or less to be cash equivalents.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Real estate held for sale

The Organization receives certain noncash fundraising donations intended for future sale that are recognized as noncash donations at their fair values at the date of the donation. When the asset held for sale is sold and the proceeds from the sale differ from the asset's recorded value, the difference is included in gain on sale of property in the statement of activities.

Nonprofit status

Partnership for Families, Children and Adults, Inc. is chartered as a Tennessee nonprofit, general welfare corporation and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, there is no provision for federal income tax and tax-related items.

Compensated absences

The Organization's policy is to compensate employees for earned but unused vacation pay. The accompanying financial statements include a liability for compensated absences.

Income taxes

The Organization follows the requirements of current guidance in accounting for uncertain tax positions. Under this guidance, the Organization must recognize the tax effect associated with tax positions taken when it is more than likely that the position will not be sustained. The Organization does not believe there are any material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax effects. Additionally, no provision for income taxes is reflected in these financial statements. Interest and penalties would be recognized as tax expense, however, there is no interest or penalties recognized in the statements of activities. The tax years after June 30, 2021 are still open to audit.

Right of use assets and lease liabilities

Right of use ("ROU") assets represent the Organization's right to use the underlying assets for the lease term and lease liabilities represent the net present value of the Organization's obligation to make payments arising from these leases. The lease liabilities are based on the present value of fixed lease payments over the lease term using the Organization's incremental borrowing rate on the lease commencement date. If the lease includes one or more options to extend the term of the lease, the renewal option is considered in the lease term if it is reasonably certain the Organization will exercise the options. Operating lease expense is recognized on a straight-line basis over the term of the lease. Finance lease expense is recognized as amortization of the right of use asset and interest expense. As permitted by ASU 2016-02, *Leases: Topic 842*, leases with an initial term of twelve months or less ("short-term leases") are not recorded on the accompanying statements of financial position.

The Organization has lease agreements with lease and non-lease components, which are accounted for as a single lease component under the practical expedient provisions of the standard. The Organization has lease agreements with terms less than one year. For the qualifying short-term leases, the Organization elected the short-term lease recognition exemption in which the Organization will not recognize ROU assets or lease liabilities, including the ROU assets or lease liabilities for existing short-term leases of those assets upon adoption.

Variable lease payments such as common area maintenance, utilities, and taxes, are not included in the recognition of ROU assets and related lease liabilities. Variable lease payments and short-term lease expenses

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Right of use assets and lease liabilities (continued)

were immaterial to the Organization's financial statements for the years ended June 30, 2024 and 2023. The Organization's lease agreements do not contain material restrictive covenants.

Leasing activities

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases: Topic 842*. This ASU affects any entity that enters a lease, with some specified scope exemptions. The main difference between previous GAAP and this ASU is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous GAAP. The Organization has implemented this ASU, using the modified retrospective approach. The Organization elected the optional practical expedient package which, among other things, includes the historical classification of leases.

(2) LIQUIDITY

As of June 30, 2024 and 2023, respectively, the Organization has the following financial assets:

	<u>2024</u>	<u>2023</u>
Cash	\$ 631,557	\$ 562,187
Accounts and grants receivable	896,511	589,003
Investments	<u>5,807,380</u>	<u>5,264,489</u>
Total financial assets as of end of year	7,335,448	6,415,679
Less amounts not available to be used within one year	<u>(1,631,061)</u>	<u>(1,321,926)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,704,387</u>	<u>\$ 5,093,753</u>

Amounts not available to be used within one year include restricted cash and investments. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. It has a strict budget which is monitored throughout the year. In addition, the Organization invests cash in excess of daily requirements in short-term money market accounts. The line of credit, as discussed in Note 9, is also available for additional working capital needs.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(3) INVESTMENTS

Investments are recorded at fair market value and consist of the following as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Money market funds	\$ 178,676	\$ 1,460,608
Real estate	-	107,578
Mutual funds and equities	3,866,962	3,133,541
Fixed income	<u>1,761,742</u>	<u>562,762</u>
	<u>\$ 5,807,380</u>	<u>\$ 5,264,489</u>

The average annual yield, exclusive of net capital gains, was 3.35% and 4.29% for the years ended June 30, 2024 and 2023, respectively. Total returns for those years were 11.44% and 10.50%, respectively. Yields are computed using fair market values.

Investment return on invested net assets with donor restrictions is recorded as net assets with donor restrictions. The remaining return on investment is recorded as net assets without donor restrictions.

Components of net investment income for the years ended June 30, 2024 and 2023, consisted of the following:

	<u>2024</u>	<u>2023</u>
Interest and dividends (net of fees)	\$ 169,440	\$ 223,589
Net realized capital gains (losses)	20,750	(38,835)
Net unrealized capital gains (losses)	<u>447,851</u>	<u>362,217</u>
	<u>\$ 638,041</u>	<u>\$ 546,971</u>

(4) FAIR VALUE MEASUREMENTS

The Organization adopted current guidance that defines fair value, establishes a framework for measuring fair value, and expands disclosure about fair value measurements.

Financial instruments measured at fair value are categorized into a three-level classification. The lowest level input that is significant to the fair value measurement of a financial instrument is used to categorize the instrument and reflects the judgment of management. Financial assets and liabilities are presented at fair value and are generally categorized as follows:

Level 1

Inputs are unadjusted and represent quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2

Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(4) FAIR VALUE MEASUREMENTS (continued)

Level 3

Inputs are unobservable and supported by little or no market activity.

The Organization uses the following method and assumptions in estimating the fair values of the Organization's financial instruments:

Market approach- Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other sources.

The preceding 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 Organization believes its valuation methods are appropriate and consistent with other market participants.

The categorization of fair value measurements of the Organization's assets, by input level, at June 30, 2024, is as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market	\$ 178,676	\$ -	\$ -	\$ 178,676
Mutual funds and equities	3,866,962	-	-	3,866,962
Fixed Income	<u>1,761,742</u>	<u>-</u>	<u>-</u>	<u>1,761,742</u>
Total	<u>\$ 5,807,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,807,380</u>

The categorization of fair value measurements of the Organization's assets, by input level, at June 30, 2023, is as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market	\$ 1,460,608	\$ -	\$ -	\$ 1,460,608
Mutual funds and equities	3,133,541	-	-	3,133,541
Fixed income	562,762	-	-	562,762
Real estate	<u>-</u>	<u>-</u>	<u>107,578</u>	<u>107,578</u>
Total	<u>\$ 5,156,911</u>	<u>\$ -</u>	<u>\$ 107,578</u>	<u>\$ 5,264,489</u>

Money market, government and corporate bonds, and mutual funds and equities are classified in Level 1 of the fair value hierarchy.

Investments classified in Level 3 consist of directly held real estate that have valuations based on input other than quoted prices, including appraisals performed upon donation. The following presents activity for the year ended June 30, 2024 regarding fair value measurements using significant observable inputs (Level 3):

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(4) FAIR VALUE MEASUREMENTS (continued)

	Level 3
Beginning balance	\$ 107,578
Contributions	-
Withdrawals	(108,349)
Investment income	771
Ending balance	\$ -

(5) ENDOWMENT

The Organization's endowment consists of one individual fund established for a specific purpose. Its endowment includes funds designated by the Board of Directors to function as an endowment. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted or endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted or board designated endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

Endowment net assets composition by type of fund as of June 30, 2024, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Donor restricted endowment funds	\$ -	\$ -	\$ -
Board-designated endowment funds	940,615	-	940,615
Total funds	\$ 940,615	\$ -	\$ 940,615

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(5) ENDOWMENT (continued)

Endowment net assets composition by type of fund as of June 30, 2023, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Donor restricted endowment funds	\$ -	\$ -	\$ -
Board-designated endowment funds	<u>839,171</u>	<u>-</u>	<u>839,171</u>
Total funds	<u>\$ 839,171</u>	<u>\$ -</u>	<u>\$ 839,171</u>

Changes in Endowment net assets for the fiscal year ended June 30, 2024, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Endowment net assets, beginning of year	\$ 839,171	\$ -	\$ 839,171
Investment income	101,444	-	101,444
Releases	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 940,615</u>	<u>\$ -</u>	<u>\$ 940,615</u>

Changes in Endowment net assets for the fiscal year ended June 30, 2023, are as follows:

	Net assets without donor restrictions	Net assets with donor restrictions	Total
Endowment net assets, beginning of year	\$ 776,897	\$ -	\$ 776,897
Investment income	62,274	-	62,274
Releases	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ 839,171</u>	<u>\$ -</u>	<u>\$ 839,171</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(5) ENDOWMENT (continued)

Description of endowment amounts classified as net assets with donor restrictions are as follows:

	2024	2023
Net assets with donor restrictions		
The portion of perpetual endowment funds that is required to be retained permanently either by explicit donor stipulation, purpose restriction, or by SPMIFA	<u>\$ -</u>	<u>\$ -</u>
Net assets without donor restrictions		
The portion of perpetual endowment funds that is not restricted by a purpose restriction under SPMIFA	<u>\$ 240,615</u>	<u>\$ 139,171</u>

From time to time, the fair value of assets associated with the endowment fund may fall below the level that the donor or SPMIFA requires to be retained as a fund of perpetual duration. There were no investment losses at June 30, 2024 and 2023, respectively.

Endowment assets are governed by a Board Approved Investment Policy Statement, which details investment management, asset allocation, investment objectives and spending policy. The primary endowment investment objectives are growth and income, as well as to maximize total return and minimize risk over a longer-term time horizon. The Organization's current spending policy is up to 4% annually with a suspension of distributions in if endowment assets fall below \$700,000.

(6) UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate equal to the average prime rate. There were no pledges due to be received greater than one year as of June 30, 2024 and 2023, therefore no discount was reflected for the years then ended.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(7) PROPERTY AND EQUIPMENT

Land, buildings and equipment are comprised of the following major classifications:

	2024	2023
Land	\$ 64,342	\$ 64,342
Buildings	1,700,822	1,700,822
Furniture, fixtures and equipment	2,350,210	2,337,693
	4,115,374	4,102,857
Accumulated depreciation	(3,432,458)	(3,315,240)
	\$ 682,916	\$ 787,617

Depreciation expense totaled \$117,032 and \$117,173 for the years ended June 30, 2024 and 2023, respectively.

(8) RESERVE FOR UNEMPLOYMENT

The Organization is self-insured for unemployment purposes, consequently an accrual has been recorded for the estimated liability for unemployment benefits which totals \$45,025 and \$45,025 for the years ended June 30, 2024 and 2023, respectively.

(9) LINE OF CREDIT

On July 2, 2019, the Organization received a line of credit with Tennessee Valley Federal Credit Union with access to \$1,000,000 at an interest rate of 5.0%. As of June 30, 2024, the outstanding balance was \$454,913 with interest only payments required until the expiration date. The original line of credit expired August 1, 2022, however, the maturity date was extended on July 28, 2022, and now expires August 1, 2025. The new interest rate is prime plus .25% adjusting annually with a ceiling of 18% and a floor of 4%.

(10) EMPLOYEE RETENTION TAX CREDIT

The Employee Retention Tax Credit (ERTC) was introduced as part of the CARES Act. The ERTC is designed to encourage employers to maintain employees on their payroll despite experiencing economic hardship due to the COVID-19 pandemic. The ERTC works as a refundable payroll tax credit and is based on a percentage of payroll paid during the year. Specific eligibility requirements are applicable under the language of the CARES Act and subsequent legislative packages. Pursuant to these requirements, the Organization has met all eligibility requirements. In the absence of specific U.S. required accounting guidance at the date of report release, the Organization has recorded the credit consistent with International Accounting Standards 20, Accounting for Governmental Grants and Disclosure of Government Assistance. For the year ended June 30, 2023, refundable credits of \$359,894 are included in miscellaneous income on the statement of activities.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(11) DEFINED CONTRIBUTION PLAN

The Organization maintains a 403(b) Defined Contribution Pension Plan covering all full-time employees with at least 12 months of service. The Organization makes a contribution to the plan each year equal to 2% of all eligible participants' compensation. In addition, the Organization matches participants' contributions to the plan up to 2% of the individual participants' compensation. Total expense for the years ended June 30, 2024 and 2023, was \$79,799 and \$82,846, respectively.

(12) CONCENTRATION OF CREDIT RISK

From time to time, the Organization has on deposit in financial institutions funds in excess of federal insurance limits. As of June 30, 2024, there were amounts in excess of federal insurance limits of \$452,338.

(13) BOND AND INSURANCE COVERAGE

Partnership for Families, Children and Adults, Inc. holds an insurance policy for \$500,000, per occurrence, which provides coverage against employee dishonesty. Further, the Organization has \$1,000,000 in professional liability insurance and \$2,000,000 in directors' and officers' liability insurance, as well as umbrella coverage in the amount of \$5,000,000. The Organization has one employee that is a notary and is bonded.

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(14) REVENUE

A detail analysis of the basic revenue accounts is as follows:

	<u>2024</u>	<u>2023</u>
Grants from Government Agencies		
Tennessee Department of Children's Services		
James Casey (I.AM.Ready)	\$ 71,716	\$ 49,719
Level II Continuum - SE	137,409	88,130
Sisters Saving Sisters	127,150	91,040
Tennessee Department of Human Services		
SSBG Homemaker	423,858	474,449
Deaf services	138,855	198,871
Emergency solutions grant - COVID	-	12,496
Youth Homelessness Demonstration Program	616,167	190,415
Victim assistance	1,671,091	1,482,518
OVW-Justice for Families	260,577	212,273
OVW-Sexual Assault	-	44,441
TN Coalition to end domestic & sexual assault	-	9,477
OVW-Training and services	81,651	80,282
HUD Transitional Housing	-	12,357
Emergency Food & Shelter Program	-	22,000
Family Violence ESF	12,000	-
Southeast Tennessee Development District	158,675	103,538
Retired Seniors Volunteer Program	80,453	87,976
City of Chattanooga - Sexual assault	80,000	80,000
Temporary Assistance to Needed Families (TANF)	1,030,499	483,904
Home Investment Partnership Program	105,404	-
Other Grants	<u>183,631</u>	<u>9,770</u>
Total grants from government agencies	<u>\$5,179,136</u>	<u>\$ 3,733,656</u>

(15) SPECIAL EVENTS REVENUE

Gross receipts from special fundraising events recorded by the Organization consist of exchange transaction revenue and contribution revenue. As a result of adopting FASB ASU 2014-09, the Organization is required to separately present the components of this revenue.

	<u>2024</u>	<u>2023</u>
Contributions	\$ -	\$ 62,618
Special event revenue	<u>-</u>	<u>30,321</u>
	<u>\$ -</u>	<u>\$ 92,939</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(16) LEASE

The Organization has various operating leases for space used for the Organization's programs and administrative functions that have lease terms through October 31, 2032.

The schedule on the following page summarizes the line items in the statements of financial position which include amounts for the Organization's operating lease as of June 30, 2024 and 2023:

Operating lease	<u>2024</u>	<u>2023</u>
ROU - office space	\$ 1,657,979	\$ 1,657,979
ROU - accumulated amortization	<u>716,447</u>	<u>474,106</u>
 ROU, net	 <u>\$ 941,532</u>	 <u>\$ 1,183,873</u>
 Current portion of operating lease	 \$ 263,125	 \$ 239,726
Long-term operating lease, less current maturities	<u>708,235</u>	<u>971,359</u>
 Total operating lease liability	 <u>\$ 971,360</u>	 <u>\$ 1,211,085</u>

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2024 and 2023:

Operating lease	<u>2024</u>	<u>2023</u>
Weighted average remaining lease term - operating	5.43 years	5.99 years
Weighted average remaining lease term - operating	5.55%	5.68%

The maturity of the lease liability as of June 30, 2024, is as follows:

	<u>Operating</u>
June 30, 2025	\$ 308,450
2026	243,848
2027	104,758
2028	106,460
2029	108,214
Thereafter	<u>242,897</u>
 Total lease payments	 1,114,627
Present value discount	<u>(143,268)</u>
 Total lease liability	 <u>\$ 971,359</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

(16) LEASE (continued)

The following summarizes cash flow information related to the lease for the years ended June 30, 2024 and 2023:

	2024	2023
Cash paid for amounts included in the measurement of the lease liability -		
Operating cash flows from operating leases	<u>\$ 300,785</u>	<u>\$ 309,373</u>
ROU assets obtained in exchange for net operating lease liability	<u>\$ -</u>	<u>\$ 374,697</u>

(17) RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions consist of contributions restricted by the donor for specific purposes or with time restrictions. Such contributions are reported as net assets with donor restrictions and are reclassified to net assets without donor restrictions when the restrictions have been satisfied. As of June 30, 2024 and 2023, net assets with donor restrictions are available to be used for the following purposes:

	2024	2023
Phoenix Ward Fund	\$ 496,123	\$ 450,414
Elderly services	321,023	242,285
Eigenberg Fund	263,382	239,736
Camp Hope	480,701	319,660
Parker Estate	<u>69,831</u>	<u>69,831</u>
	<u>\$ 1,631,060</u>	<u>\$ 1,321,926</u>

(18) SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 28, 2025, the date which these financial statements were available for issue.

SUPPLEMENTAL DATA

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2024

Federal Grantor/ Pass-through Grantor/Program Title	Federal Assistance		Receivable Balance 6/30/23	Cash Receipts	Expenditures	Receivable Balance 6/30/24
	Listing Number	Contract Number				
FEDERAL AWARDS						
Major Program						
U.S. Department of Justice						
Pass-through from Tennessee						
Department of Human Services						
VOCA DV Liaison	16.575	47655	\$ 52,716	\$420,954	\$401,322	\$ 33,084
VOCA DV Liaison	16.575	39032	6,214	51,415	52,088	6,887
VOCA - STOP	16.575	47657	23,291	229,689	228,381	21,983
VOCA	16.575	47652	34,706	256,850	246,655	24,511
VOCA	16.575	47656	4,336	101,278	103,556	6,614
VOCA FVPS	16.575	47653	3,984	50,448	52,156	5,692
VOCA	16.575	51854	-	160,020	177,987	17,967
VOCA	16.575	51854	-	93,165	112,176	19,011
VOCA DV SVPSA	16.575	47654	41,027	327,706	296,772	10,093
			<u>166,274</u>	<u>1,691,525</u>	<u>1,671,093</u>	<u>145,842</u>
Tested as a Major Program						
U.S. Department of Justice						
Pass-through from Hamilton County, Tennessee						
OVW - Justice for Families	16.528	2020-FJ-AX-0001	22,398	137,409	115,011	-
Education, Training and Svcs	16.529	2019FWAXK004	6,421	63,202	81,651	24,870
Pass-through from the Tennessee Coalition to End Domestic & Sexual Violence						
OVW - Sexual Assault Hotline	16.529	N/A	9,335	14,713	5,378	-
OVW - Improving criminal justice response	16.525	N/A	12,014	142,403	140,188	9,799
			<u>50,168</u>	<u>357,727</u>	<u>342,228</u>	<u>34,669</u>
Total Education, Training, and Enhanced Services						
			<u>50,168</u>	<u>357,727</u>	<u>342,228</u>	<u>34,669</u>
Total U.S. Department of Justice						
			<u>216,442</u>	<u>2,049,252</u>	<u>2,013,321</u>	<u>180,511</u>
U.S. Department of Health and Human Services						
Pass-through from the Tennessee Department of Human Services						
SSBG Homemaker	93.667	Z-22-49315	24,719	61,247	36,528	-
COVID-19 - SSBG Homemaker	93.667	Z-22-49365	3,046	5,810	2,764	-
COVID-19 - SSBG Homemaker	93.667	Z-22-49315	40,453	265,140	253,641	28,954
			<u>68,218</u>	<u>332,197</u>	<u>292,933</u>	<u>28,954</u>
Pass-through from Hamilton County, Tennessee						
COVID-19 - SSBG Homemaker	93.667	Z-22-49315	1,020	11,595	10,575	-
SSBG Homemaker	93.667	Z-22-49365	-	47,116	47,116	-
			<u>1,020</u>	<u>58,711</u>	<u>57,691</u>	<u>-</u>
Total Social Services Block Grant						
			<u>69,238</u>	<u>390,908</u>	<u>350,624</u>	<u>28,954</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2024

Federal Grantor/ Pass-through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Receivable Balance 6/30/23	Cash Receipts	Expenditures	Receivable Balance 6/30/24
Aging Cluster						
Pass-through from SETAAD Ombudsman	93.044	01574	\$ 2,593	\$ 143,850	\$ 158,675	\$ 17,418
Total Aging Cluster			2,593	143,850	158,675	17,418
Total U.S. Department of Health and Human Services			71,831	534,758	509,299	46,372
U.S. Department of Education						
Pass-through from the Tennessee Department of Human Services Deaf Services	84.126	70005	8,882	134,845	138,855	12,892
Total U.S. Department of Education			8,882	134,845	138,855	12,892
Corporation for National and Community Service (CNCS)						
Retired Seniors Volunteer Program (RSVP)	94.002	20SRSTN001	22,993	95,058	80,453	8,388
Total CNCS			22,993	95,058	80,453	8,388
U. S. Department of Housing and Urban Development						
Pass-through from City of Chattanooga						
Youth Homelessness Demonstration Program	14.276	N/A	38,386	594,535	616,168	60,019
Emergency Shelter - ESF NBP	14.231	N/A	-	17,000	12,000	(5,000)
ARPA Home Investment Partnership Program	14.239	N/A	-	-	105,404	105,404
Emergency Solutions Grant	14.231	66817	7,265	7,265	-	-
Total U.S. Department of Housing and Urban Development			45,651	618,800	733,572	160,423
Total non-major programs			149,357	1,383,461	1,462,179	228,075
Total federal awards			\$ 365,799	\$ 3,432,713	\$ 3,475,500	\$ 408,586

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2024

Federal Grantor/ Pass-through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Receivable Balance 6/30/23	Cash Receipts	Expenditures	Receivable Balance 6/30/24
STATE AWARDS						
Tennessee Department of Children's Services						
Temporary Assistance to Needed Families (TANF): Two Generation Approach	N/A	N/A	\$ 75,581	\$ 879,620	\$ 1,030,499	\$ 226,460
I Am Ready	N/A	52518	9,924	53,706	71,716	27,934
Level II Continuum	N/A	N/A	9,943	136,028	137,409	11,324
Level II Continuum - SE Cont	N/A	N/A	-	-	-	-
Sisters Saving Sisters	N/A	64092	24,520	109,977	127,150	41,693
Total Tennessee Department of Children's Services			<u>119,968</u>	<u>1,179,331</u>	<u>1,366,774</u>	<u>307,411</u>
Tennessee Department of Health						
COVID-19 - SSBG Homemaker Services	N/A	Z-22-49365	761	1,452	691	-
SSBG Homemaker Services	N/A	Z-22-49315	10,113	66,285	63,410	7,238
SSBG Homemaker Services	N/A	Z-21-49315	6,180	15,312	9,132	-
Total Tennessee Department of Health			<u>17,054</u>	<u>83,049</u>	<u>73,233</u>	<u>7,238</u>
Other Grants						
City of Chattanooga Sexual Assault	N/A	N/A	-	59,950	80,000	20,050
PEMF Supreme Court	N/A	N/A	3,939	10,140	7,980	1,779
Hamilton County appropriation	N/A	N/A	-	175,650	175,650	-
Total Other Grants			<u>3,939</u>	<u>245,740</u>	<u>263,630</u>	<u>21,829</u>
Total state awards			<u>140,961</u>	<u>1,508,120</u>	<u>1,703,637</u>	<u>336,478</u>
Total federal and state awards			<u>\$ 506,760</u>	<u>\$ 4,940,833</u>	<u>\$ 5,179,137</u>	<u>\$ 745,064</u>

PARTNERSHIP FOR FAMILIES, CHILDREN, AND ADULTS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AND STATE AWARDS
YEAR ENDED JUNE 30, 2024

(1) BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Partnership for Families, Children and Adults, Inc. and is presented on the accrual basis of accounting. The information in this 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(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. Partnership for Families, Children and Adults, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT AUDITORS' 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 of
Partnership for Families, Children and Adults, 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 Partnership for Families, Children and Adults, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, changes in net assets, 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 March 28, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson, Weikert & Meacham, P.C.

Chattanooga, Tennessee
March 28, 2025

JHM Chattanooga
2215 Olan Mills Drive
Chattanooga, TN 37421
T: 423.756.0052
F: 423.267.5945
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**To the Board of Directors of
Partnership for Families, Children and Adults, Inc.**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Partnership for Families, Children and Adults, 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 the Organization's major federal programs for the year ended June 30, 2024. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Partnership for Families, Children and Adults, 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, 2024.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 the Organization'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 the Organization's federal programs.

Auditors' 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 the Organization'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 the Organization'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 the Organization'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 the Organization'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 the Organization'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.

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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over

compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

Johnson, Wiley & Meucham, P.C.

Chattanooga, Tennessee
March 28, 2025

PARTNERSHIPS FOR FAMILIES, CHILDREN, AND ADULTS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024 AND 2023

A. SUMMARY OF AUDITORS' RESULTS

1. The independent auditors' report expresses an unmodified opinion on whether the financial statements of Partnership for Families, Children and Adults, Inc. were prepared in accordance with GAAP.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Partnership for Families, Adults and Children, Inc. were disclosed by the audit.
4. No material weaknesses were identified during the audit of the major federal award program.
5. The auditors' report on the major federal awards program for Partnership for Families, Children and Adults, Inc. expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this schedule.
7. The program tested as a major program was:
U.S. Department of Justice
VOCA – ALN #16.575
8. The threshold level for distinguishing Type A and B programs was \$750,000.
9. Partnership for Families, Children and Adults, Inc. was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Current Year Findings

None

Prior Year Findings

None

C. FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS

Current Year Findings

None

Prior Year Findings

None



Division of Business and Charitable Organizations
Department of State
State of Tennessee
312 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243
Phone: 615-741-2286
sos.tn.gov/

Tre Hargett
Secretary of State

LYNDA LEVAN
5900 BRAINERD RD, SUITE E-3
CHATTANOOGA, TN 37411, USA

01/02/2026

Request Type: Certificate of Existence/Authorization

Issuance Date: 01/02/2026

Request #: C2026000146

Document Receipt

Order Number: C2026000146

Verification #: FFCCFCA9

Receipt #: 2026-05473

Filing Fee: \$20.00

Payment: Credit Card - 3913006053

\$20.00

Entity Name:	PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.	Initial Filing Date:	07/01/1987
SOS Control #:	000190924	Formation Locale:	TENNESSEE
Entity Type:	Nonprofit Corporation	Duration Term:	Perpetual
Status:	Active	Annual Report Due:	10/01/2026
Fiscal Year Close:	June	Religious Type:	Non-Religious
Business County:	HAMILTON		
Benefit Type:	Public Benefit Corporation		

CERTIFICATE OF EXISTENCE

I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that effective as of the issuance date noted above

PARTNERSHIP FOR FAMILIES, CHILDREN AND ADULTS, INC.

- * is a Corporation duly incorporated under the law of this State with a date of incorporation and duration as given above;
- * has paid all fees, interest, taxes and penalties owed to this State (as reflected in the records of the Secretary of State and the Department of Revenue) which affect the existence/authorization of the business;
- * has filed the most recent annual report required with this office;
- * has appointed a registered agent and registered office in this State;
- * has not filed Articles of Dissolution or Articles of Termination. A decree of judicial dissolution has not been filed.

Tre Hargett
Secretary of State

Verification #: FFCCFCA9

PFCA Strategic Plan Update (Sep 2024)

Mission: Empowering People. Building Communities

PFCA Vision Statement: to Improve the lives of our neighbors through a continuum of emergency, stability, and self-sufficiency services so that we have a strong, safe, and informed community

PRIORITIES AND GOALS	OBJECTIVES	METRICS	TASKS
<p>1. Deliver programmatic excellence</p> <p>End State: Programs are executed with high standards and create evident community impact</p> <p>Goal: Develop outcome based measures for all PFCA programs</p>	<p>1.1 Execute programs to achieve desired client outcomes</p> <p>(Directors/PMs)</p>	<p>1.1.1 Develop program Logic Models (NLT Feb 2024); develop/update standard operating procedures (SOP) NLT Sep 2024</p> <p>1.1.2 Achieve program metrics (outputs/outcomes) as identified in Program Logic Models</p>	<p>1.1.1 Develop outcome-based logic models (per COA standards) for all programs</p> <p>1.1.2 Manage programs to meet program Logic model purpose and impact</p>
	<p>1.2 Build culture of continuous improvement and innovation</p> <p>(Directors/PMs)</p>	<p>1.2.1 Achieve program metrics (outputs/outcomes) as identified in Program Logic Models</p> <p>1.2.2 Directorates complete 4-8 Catchafire projects annually</p> <p>1.2.3 Track intra-Agency referrals</p>	<p>1.2.1 Assess program relevance/scope of service to identify gaps and opportunities to expand/modify programs</p> <p>1.2.2 Improve internal program processes to increase efficiency and effectiveness</p> <p>1.2.3 Improve collaboration and internal referral process to leverage existing PFCA programs and expertise</p>

PRIORITIES AND GOALS	OBJECTIVES	METRICS	TASKS
<p>2. Philanthropy and Communication</p> <p>End State: End State: Organization has financial sustainability and a positive community reputation.</p> <p>Goal: Improve brand. Increase non-governmental funding from 11 to 25% of revenue.</p>	<p>2.1 Successfully execute fundraising campaign</p> <p>(Board Community Support Committee and CDMO)</p>	<p>2.1.1 Successfully recruit 40 to 60 committee volunteers</p> <p>2.1.2 Raise minimum of \$1M annually for three years</p>	<p>2.1.1 Recruit volunteer campaign steering and gift committee members</p> <p>2.1.2 Gift Committees identify and contact prospective donors</p> <p>2.1.3 Position PFCA for transition to capital campaign for DV Shelter & RCC</p>
	<p>2.2 Increase Philanthropy and Communications capacity to sustain development and marketing tasks</p> <p>(CDMO)</p>	<p>2.2.1 Add 1 FTE (Development Associate) to development team NLT Feb 2024</p> <p>2.2.2 Add 1 FTE (Major Gifts manager) to development team by Q3 CY 2025</p>	<p>2.2.1 Recruit, train and hire Development Associate to successfully execute fundraising campaign</p> <p>2.2.2 Optimize development staff to sustain fundraisng beyond fundraising consultant</p>

PRIORITIES AND GOALS	OBJECTIVES	METRICS	TASKS
	<p>2.3 Tell the PFCA story</p> <p>(Marketing Manager)</p>	<p>2.3.1 Achieve a social media engagement rate of 10%</p> <p>2.3.2 Agency featured in 5 major stories per quarter</p>	<p>2.3.1 Develop Agency messages</p> <p>2.3.2 Develop internal and external Agency communication plans</p> <p>2.3.2 Improve Agency website and social media sites</p>

PRIORITIES AND GOALS	OBJECTIVES	METRICS	TASKS
<p>3. Empower People & Enhance Culture</p> <p>End State: Our organization’s culture provides all team members with support, empowerment, & growth opportunities to excel & find purpose in their lives</p> <p>Goal: Recruit & retain talented staff and enhance culture to create & deliver meaningful community impact</p>	<p>3.1 Improve recruitment and retention</p>	<p>3.1.1 Reduce annual attrition rate to less than 25%; Average monthly/annual vacancy rate to less than 15%</p> <p>3.1.2 Implement new onboarding process and training NLT Jun 2024</p>	<p>3.1.1 Improve onboarding process and initial training</p> <p>3.1.2 Evaluate policies & benefits as part of a "employee satisfaction" initiative</p>
	<p>3.2 Develop Professionals and Leaders</p> <p>(Directors/HR/Fiscal Services)</p>	<p>3.2.1 100% of new supervisors participate in quarterly new supervisor training</p> <p>3.2.2 Obtain a rating of 4.0 or higher on the annual staff survey questions, "I have received the training needed to accomplish my job" and "the training I received was organized and delivered in an efficient and effective manner."</p>	<p>3.2.1 Develop training plan for all employees to ensure COA and grant compliance</p> <p>3.2.2 Continue supervisor/employee training program with corporate partners and HR</p> <p>3.2.3 Implement bottom-up budget process with program manager accountability</p>

PRIORITIES AND GOALS	OBJECTIVES	METRICS	TASKS
	<p>3.3 Build Culture of Excellence and Accountability</p> <p>(CEO)</p>	<p>3.3.1 Obtain a rating of 4.8 or higher on the annual staff survey question "Overall satisfaction with employee experience at Partnership" and "I am encouraged to offer and implement new ideas."</p> <p>3.3.2 Create event planning committee by March 2024</p> <p>3.3.3 Obtain a rating of 4.8 or higher on the annual staff survey question "I am provided clear direction and feedback from my supervisor."</p>	<p>3.2.1 Delegate meaningful responsibility and accountability to staff</p> <p>3.2.2 Continue and encourage team building activities to build Agency cohesion</p> <p>3.3.3 Supervisors implement best practices/processes and provide accurate and timely performance feedback</p>
<p>4. Improve Operational Effectiveness</p> <p>End State: Established strategy-driven business processes and systems which improve staff efficiency and program effectiveness.</p> <p>Goal: Field best in class</p>	<p>4.1 Earn COA accreditation</p> <p>(DQI)</p>	<p>4.1.1 Pass COA accreditation in summer 2024</p> <p>4.1.2</p>	<p>4.1.1 Review professional standards and provide proof</p> <p>4.1.2 Update policy and procedures as needed</p> <p>4.1.3 Staff training on P&Ps and COA</p>

PRIORITIES AND GOALS	OBJECTIVES	METRICS	TASKS
<p>Goal: Field best in class database/case management, HR and Accounting systems and associated processes to improve staff and program performance</p>	<p>4.2 Implement new Agency-wide database/case management system</p> <p>(Directors/VSS lead)</p>	<p>4.2.1 Release RFP by 1 Apr 2024</p> <p>4.2.2 Start Implementation of new database by 30 Sep 2024 to achieve initial operating capability by 1 Jan 2025</p>	<p>4.2.1 Develop Agency Requirements and draft RFP/evaluation criteria</p> <p>4.2.2 Map directorate/program processes</p> <p>4.2.3 Train staff and incorporate new database across directorates/programs</p>
	<p>4.3 Enhance key Agency business processes</p> <p>(Staff Director Leads--F/S, GSC, HR)</p>	<p>4.3.1 Execute grant contracts, and program/directorate/agency budgets within 10%</p>	<p>4.4.1 Implement and Improve Program, Directorate and Agency budget planning and execution</p> <p>4.4.2 Improve and standardize grant evaluation, implementation, execution and compliance.</p> <p>4.4.3 Enhance HR system and processes and evaluate effectiveness of current HR system</p>

PRIORITIES AND GOALS	OBJECTIVES	METRICS	TASKS
<p>5. Improve Agency Facilities</p> <p>End State: Agency has best-in-class facilities and sustainment to effectively deliver its mission</p> <p>Goal: Agency has procured property and secured funding for a new Domestic Violence (DV) Shelter, Rape Crisis Center (RCC) and Counseling Center (CC) by summer FY27. Agency has developed plans for staff and mission space by summer 2025.</p>	<p>5.1 Replace Crisis Resource Center with new facilities</p> <p>(Board Property Committee & CEO)</p>	<p>5.1.1 Complete phase 1 (identify preferred site for DV shelter) by Q2 CY24</p> <p>5.1.2 Complete phase 2 (facility design) by Q2 CY25</p> <p>5.1.3 Begin phase 3 (DV facility construction) by Q1 CY26</p> <p>5.1.4 Identify facility for RCC/CC by Q2 CY25</p>	<p>5.1.1 Evaluate Victim Support Services' mission and property requirements</p> <p>5.1.2 Procure and develop properties to meet long-term mission needs</p> <p>5.1.3 Secure funding for capital, non-cap and start-up costs</p> <p>5.1.4 Divest current Crisis Resource Center property</p>
	<p>5.2 Evaluate options for Agency corporate offices and mission specific facilities</p>	<p>5.2.1 Complete Eastgate facility requirements assessment by June 2024</p> <p>5.2.2 Identify alternate location(s) for Eastgate staff and/or mission elements by June 2024</p> <p>5.2.3 Identify location(s) for YHDP transitional housing by Q4 CY24</p>	<p>5.2.1 Determine requirements & options for Agency corporate offices</p> <p>5.2.2 Determine facility requirements and options for mission delivery services: - Deaf Services, Elder Services - YHDP Transitional Housing - RCYC Extended Foster Care Home</p>

PRIORITIES AND GOALS

OBJECTIVES

METRICS

TASKS



Chattanooga Police Department

3410 Amnicola Highway
Chattanooga, Tennessee 37406

January 14, 2026

Hamilton County Board of Commissioners
625 Georgia Ave # 401
Chattanooga, TN 37402

Dear Commissioners,

I am writing this letter of support for Partnership for Families, Children, and Adults' request for funding from the Hamilton County Government. Since 1982, Partnership has been the only provider of critical services to vulnerable victims of domestic violence and sexual assault in our area. According to the Tennessee Bureau of Investigation, there were 2,557 domestic violence and 370 sexual assault cases reported in Hamilton County and the City of Chattanooga in 2024. Without Partnership's Domestic Violence Shelter and the services, many victims in our community would have to return to their perpetrators, and more would lose their lives. Additionally, the Rape Crisis Center meets the needs of victims in crisis and collects critical evidence that can lead to a successful prosecution. Partnership, therefore, is crucial to our County.

Last fiscal year, Partnership responded to 1,415 calls from victims on its 24/7 hotline, and 1,235 domestic violence victims and their children received support services or emergency shelter. On average, half of the residents in the shelter are children. Sexual assault victims also find help and compassion from sexual assault advocates. Last year, 221 victims received support services, and 122 chose to have a forensic exam from our certified Sexual Assault Nurse Examiners to collect evidence. After the victims are safe, Partnership provides bilingual wrap-around services, including case management, sexual assault advocacy, counseling and support groups, safety planning, court advocacy, housing navigation, and other critical services to build stability and a future for survivors. There has been a 22% increase in victims reaching out for support over the last three years, and the DV shelter has been at capacity too many times when clients need safety. Additional crisis advocates and rooms dedicated to clients at high risk of lethality are critically needed.

Additionally, there has been a substantial decrease in government funding for domestic violence and sexual assault services. Federal Victim of Crime Act funding through the Office of Criminal Justice Programs for Partnership has decreased \$720,000 over the last three years, and more decreases are anticipated. Local funding must fill the gap for these essential community services.

We ask that you support this critical work by funding the full Partnership for Families, Children and Adults request for 2026-2027.

Sincerely,

John Chambers

John Chambers
Chief of Police



State of Tennessee

Office of the District Attorney General

11th Judicial District

Coty G. Wamp
District Attorney General

Hamilton County Courts Building, Third Floor
600 Market Street • Chattanooga, Tennessee 37402

Telephone
(423) 209-7400

January 15, 2026

Hamilton County Board of Commissioners
625 Georgia Ave # 401
Chattanooga, TN 37402

Dear Commissioners,

I am writing in strong support of Partnership for Families, Children, and Adults' request for funding from the Hamilton County Government. Since 1982, Partnership has been the sole provider of comprehensive services for victims of domestic violence and sexual assault in our community. According to the Tennessee Bureau of Investigation, Hamilton County and the City of Chattanooga reported 2,557 domestic violence cases and 370 sexual assault cases in 2024 alone. Without Partnership's Domestic Violence Shelter and its critical services, many victims would be forced to return to unsafe situations, and lives would undoubtedly be lost. In addition, the Rape Crisis Center plays a vital role in supporting victims during crises and collecting forensic evidence that can be essential to successful prosecution. Partnership is truly indispensable to our county.

During the last fiscal year, Partnership responded to 1,415 calls on its 24/7 crisis hotline. A total of 1,235 domestic violence victims and their children received support services or emergency shelter, with children comprising approximately half of the shelter's residents. Sexual assault survivors also received compassionate, trauma-informed care—221 victims accessed support services, and 122 chose to undergo forensic exams conducted by certified Sexual Assault Nurse Examiners. Once victims are safe, Partnership offers bilingual, wrap-around services including case management, sexual assault advocacy, counseling and support groups, safety planning, court advocacy, housing navigation, and other essential resources to help survivors rebuild stability and independence.

Over the past three years, requests for assistance have increased by 22%, and the domestic violence shelter has reached capacity far too often when individuals are in urgent need of safety.



State of Tennessee

Office of the District Attorney General

11th Judicial District

Coty G. Wamp
District Attorney General

Hamilton County Courts Building, Third Floor
600 Market Street • Chattanooga, Tennessee 37402

Telephone
(423) 209-7400

Additional crisis advocates and specialized rooms for clients at the highest risk of lethality are critically needed to meet this growing demand.

At the same time, government funding for domestic violence and sexual assault services has declined significantly. Partnership's federal Victims of Crime Act funding through the Office of Criminal Justice Programs has been reduced by \$720,000 over the past three years, with further reductions anticipated. Local funding is essential to offset these losses and ensure the continuation of these life-saving services.

For these reasons, we respectfully ask that you fully fund Partnership for Families, Children, and Adults' request for fiscal years 2026–2027. Your support will directly impact the safety, well-being, and future of some of our community's most vulnerable residents.

Sincerely,

Coty Wamp
District Attorney General
11th Judicial District



Dr. Carol B. Berz
Family Justice Center
Pathways to Hope and Safety
5705 Uptain Rd, Chattanooga, TN 37411

January 16, 2026

Hamilton County Board of Commissioners
625 Georgia Ave # 401
Chattanooga, TN 37402

Dear Commissioners,

I am writing this letter of support for Partnership for Families, Children, and Adults' request for funding from the Hamilton County Government. Since 1982, Partnership has been the only provider of critical services to vulnerable victims of domestic violence and sexual assault in our area. According to the Tennessee Bureau of Investigation, there were 2,557 domestic violence and 370 sexual assault cases reported in Hamilton County and the City of Chattanooga in 2024. Without Partnership's Domestic Violence Shelter and the services, many victims in our community would have to return to their perpetrators and more would lose their lives. Additionally, the Rape Crisis Center meets the needs of victims in crisis and collects critical evidence that can lead to a successful prosecution. Partnership, therefore, is crucial to our County.

Last fiscal year, Partnership responded to 1,415 calls from victims on its 24/7 hotline, and 1,235 domestic violence victims and their children received support services or emergency shelter. On average, half of the residents in the shelter are children. Sexual assault victims also find help and compassion from sexual assault advocates. Last year, 221 victims received support services, and 122 chose to have a forensic exam from our certified Sexual Assault Nurse Examiners to collect evidence. After the victims are safe, Partnership provides bilingual wrap-around services, including case management, sexual assault advocacy, counseling and support groups, safety planning, court advocacy, housing navigation, and other critical services to build stability and a future for survivors. There has been a 22% increase in victims reaching out for support over the last three years, and the DV shelter has been at capacity too many times when clients need safety. Additional crisis advocates and rooms dedicated to clients at high risk of lethality are critically needed.

Additionally, there has been a substantial decrease in government funding for domestic violence and sexual assault services. Federal Victim of Crime Act funding through the Office of Criminal Justice Programs for Partnership has decreased \$720,000 over the last three years, and more decreases are anticipated. Local funding must fill the gap for these essential community services.



Dr. Carol B. Berz
Family Justice Center

Pathways to Hope and Safety

5705 Uptain Rd, Chattanooga, TN 37411

We ask that you support this critical work by funding the full Partnership for Families, Children and Adults request for 2026-2027.

Sincerely,

Regina McDevitt

Regina McDevitt, M.Ed.
Executive Director



January 14, 2026

Hamilton County Board of Commissioners
625 Georgia Ave # 401
Chattanooga, TN 37402

Dear Commissioners,

I am writing this letter of support for Partnership for Families, Children, and Adults' request for funding from the Hamilton County Government. Since 1982, Partnership has been the only provider of critical services to vulnerable victims of domestic violence and sexual assault in our area. According to the Tennessee Bureau of Investigation, there were 2,557 domestic violence and 370 sexual assault cases reported in Hamilton County and the City of Chattanooga in 2024. Without Partnership's Domestic Violence Shelter and the services, many victims in our community would have to return to their perpetrators, and more would lose their lives. Additionally, the Rape Crisis Center meets the needs of victims in crisis and collects critical evidence that can lead to a successful prosecution. Partnership, therefore, is crucial to our County.

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Additionally, there has been a substantial decrease in government funding for domestic violence and sexual assault services. Federal Victim of Crime Act funding through the Office of Criminal Justice Programs for Partnership has decreased \$720,000 over the last three years, and more decreases are anticipated. Local funding must fill the gap for these essential community services.

We ask that you support this critical work by funding the full Partnership for Families, Children and Adults request for 2026-2027.



Sincerely,

Jennifer Escue

Jennifer Escue
Chief Executive Officer
Tennessee Coalition to End Domestic and Sexual Violence
jescue@tncoalition.org