



**CITY OF NORMAN, OK**  
**CITY COUNCIL FINANCE COMMITTEE MEETING**  
Municipal Building, Executive Conference Room, 201 West Gray, Norman,  
OK 73069  
Thursday, February 20, 2025 at 4:00 PM

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## **AGENDA**

*It is the policy of the City of Norman that no person or groups of persons shall on the grounds of race, color, religion, ancestry, national origin, age, place of birth, sex, sexual orientation, gender identity or expression, familial status, marital status, including marriage to a person of the same sex, disability, relation, or genetic information, be excluded from participation in, be denied the benefits of, or otherwise subjected to discrimination in employment activities or in all programs, services, or activities administered by the City, its recipients, sub-recipients, and contractors. In the event of any comments, complaints, modifications, accommodations, alternative formats, and auxiliary aids and services regarding accessibility or inclusion, please call 405-366-5424, Relay Service: 711. To better serve you, five (5) business days' advance notice is preferred.*

### **CALL TO ORDER**

### **AGENDA ITEMS**

1. DISCUSSION REGARDING THE FYE 2025-2026 CITY OF NORMAN BUDGET

Social and Voluntary Services Commission

Veteran's Day Parade

Center for Children and Families, Inc.

Firehouse Art Center

Historical Museum

Sooner Theatre

Aging Services-Kiwanis Kruiser

Performing Arts Studio (Depot)

Norman Music Festival

2. DISCUSSION REGARDING THE TRI-ANNUAL AUDIT.

3. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.

### **ADJOURNMENT**

Outside Agency Requests

Item 1.

Agency	FYE 2022 Budget	FYE 2023 Budget	FYE 2024 Budget	FYE 2025 Budget	FYE 2026 Requests	Increase
Social/Voluntary Services	\$ 250,000	\$ 225,000	\$ 225,000	\$ 250,000	\$ 275,000	\$ 25,000
Veteran's Day Parade	\$ 531	\$ 530	\$ 450	\$ 500	\$ 500	\$ -
Center for Children & Families Inc.	\$ 120,000	\$ 120,000	\$ 120,000	\$ 150,000	\$ 150,000	\$ -
** Firehouse Art Center	\$ 60,000	\$ 60,000	\$ 120,000	\$ 120,000	\$ 150,000	\$ 30,000
** Historical Museum	\$ 35,000	\$ 41,500	\$ 44,500	\$ 44,500	\$ 50,000	\$ 5,500
** Sooner Theatre	\$ 65,274	\$ 65,274	\$ 65,274	\$ 88,381	\$ 88,381	\$ -
Aging Services Inc. - Kiwanis Kruiser	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
** Performing Arts Studio (Depot)- Hostess & custodial svcs.	\$ 5,600	\$ 5,600	\$ 11,800	\$ 50,700	\$ 56,400	\$ 5,700
Norman Music Festival	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 50,000	\$ 40,000
Norman Economic Development Council, Inc.	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Transit	\$ -	\$ -	\$ -	\$ -		\$ -
	\$ 675,905	\$ 657,404	\$ 736,524	\$ 853,581	\$ 959,781	\$ 106,200

\*\*  
City owned facility. City pays utilities and maintenance expenses.

Kiwanis  
43801  
43802  
44803  
44804  
44802

\* for FYE 26, note the utilities that are being paid on the agencies behalf and ask if they want us to continue paying that



# The City of NORMAN

201 West Gray • P.O. Box 370  
Norman, Oklahoma 73069 • 73070

SOCIAL & VOLUNTARY SERVICES COMMISSION  
Phone: 405-366-5404

Item 1.

January 21, 2025

To: City of Norman Finance Committee

Re: Social and Voluntary Service Committee

The Social and Voluntary Services Commission (SVSC) was founded in 1973 as an advisory body to the Norman City Council regarding the evaluation of social services. The SVSC Commission consists of nine members each serving a three year term. The current members are: Marc Bonge', Sandra Duncan, Jennifer Newell, Scott Meier, Ann Way, and myself. There are three positions that are currently vacant awaiting appointment by the Mayor. I currently serve as the chair, and Jennifer Newell the Vice-Chair.

Within the Fiscal Year 2024-2025 City of Norman budget, funding for social service agencies was \$250,000, an increase from \$175,000 in 2020. To distribute these funds, a formal application process was held in which qualified interested agencies were required to submit an application. The application required information regarding the overall mission of the agency, specific project for which funding was being requested, financial information including budget summary and projected budget, copy of most recent audit, their 990 return for the prior year, and a copy of IRS tax exempt status letter. The application also required a list of the current board members and staff members of the agency.

In June of 2024, the Social and Voluntary Services Commission met to review the applications submitted by 35 Norman service agencies. The submitted applications totaled \$332,523.00 in requests for funding. Maximum award for the 2024/2025 application cycle was \$10,000. During the review of each application, Commissioners discussed any questions or clarifications needed from applicants. Staff obtained this information from the agencies and forwarded the responses to the Commissioners.

After the initial meeting of the commission and prior to the funding meeting, each Commission member evaluated the applications independently and determined an appropriate funding level within the allowable total of \$250,000. These results were provided to staff and compiled into a spreadsheet. At the funding meeting the Commission reviewed the compilation of budgets and discussed the criteria that the Commission members applied to each funding proposal. The Commission evaluated multiple subjects including but not limited to: possibilities of duplications of efforts, past performance of the agency, and potential for other funding sources.

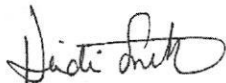
Agency project funding is administered on a reimbursement basis. Payments are made as invoices with appropriate documentation of project execution and receipts are received. Each of the funded agencies have a check-in by a Commissioner at minimum of once during the fiscal year. During check-ins we inquire about future trends, any special challenges for the organizations, and how partnerships with others doing work in this field can be established. The visits are to not only check for contract compliance in expending the awarded funds, but also allow commissioners to assess possible needs in our community.

The pandemic and subsequent recovery had a profound effect on the Norman Non-Profit community. The rise in the cost of goods and services, due to the inflation costs of the last several years, have continued to increase programmatic needs. As individuals and established funders have experienced the contraction of the economy, less funding has been made available than in previous years. While understandable, this creates a scarcity of normal operating funds. As agencies can only spend funds on the projects and programs specifically funded this creates a Catch 22 effect. Agencies can have hundreds of thousands of programmatic dollars to spend but struggle to pay rent, utility and administrative costs that enable them to keep the doors open. The SVSC is a funder that allows for, has made known that general operational funding requests are welcome.

The Social and Voluntary Services Commission respectfully requests the consideration of a minimum of \$250,000 of funding to be included within the City of Norman FYE26 Budget. If possible, the consideration of an increase to \$275,000 will be a necessary safety-net for the amazing agencies that make up the social safety net for our community.

If you have any questions regarding the Social and Voluntary Services Commission please do not hesitate to contact me at (405) 471-2666 or Lisa Krieg, our City staff liaison.

Regards,



Heidi Smith  
Chair, City of Norman SVSC  
801 84<sup>th</sup> Ave NE, Norman, OK 73026  
(405) 471-2666 heidi@heidismith.com

<u>Agency</u>	<u>Purpose</u>	<u>Amount Awarded</u>
Able	Kitchen upgrades	\$5,000
Aging Services	Utilities, Special Assistance, laptop, food	\$10,000
Among Friends	Scholarships	\$9,600.00
Assistance League	Operation School Bell shoes	\$5,000.00
Bethesda	Therapist Salary	\$8,750.00
Big Brothers Big Sisters	21 matches	\$8,367.00
Bridges	Student Utility Assistance	\$10,000.00
CASA	Fuel/Food gift cards & continuing education	\$8,945.00
Catholic Charities	Sanctuary	\$10,000.00
CCFI	Therapist salary	\$8,750.00
CSBI	Utilities	\$9,250.00
Food & Shelter	Share Center Groceries	\$10,000.00
Fostering Futures	Beds	\$10,000.00
Full Circle	Scholarships	\$10,000.00
Hope Community Services	Homeless Assistance	\$10,000.00
Legal Aid	Office rent	\$10,000.00
Little Read Wagon	Books	\$7,500.00
Loveworks Leadership	Afterschool Leadership Program	\$5,140.00
Mary Abbott	Client Assistance	\$10,000.00
Meals on Wheels	Meals	\$10,000.00
Mission Norman	Food cart, driver salary, plastic bags	\$9,250.00
Norman Care A Vans	Auto Insurance	\$9,648.00
Pantry Partners	Adopt a Senior Program	\$7,500.00
Salvation Army	Staff Salaries	\$10,000.00
Share & Grow	Programs, zoom, equipment, location rentals, admin costs, office supplies, etc.	\$500.00
St Francis	Storage unit, doog food, supplies	\$9,300.00
Thunderbird Clubhouse	staff healthcare costs	\$10,000.00
Transition House	Drop-in Center, Transitional Apartments, bike locks, wellness kits, storage.	\$8,000.00
Virtue Center	Alternative to Suspension	\$9,500.00
<b><u>TOTAL</u></b>		<b>\$250,000.00</b>

**NORMAN VETERANS COMMITTEE**  
**P.O. BOX 370 NORMAN, OK 73070**

January 16, 2025

Kim Coffman  
Budget Manager  
City of Norman  
225 N. Webster  
Norman, OK 73069

RE: City of Norman Veterans Day Parade Committee

We are requesting up to \$500.00 to cover insurance for the City of Norman Veterans Day Parade/Static Event held at Reaves Park. The Veterans Day Committee has not determined the date, but it will likely be November 9, 2025. Attached is the 2024 Insurance invoice, which was \$395.07, but we want to be prepared in case the fees increase.

We appreciate the support you have provided to us these last few years in providing insurance and hope that the City will be able to do this again for 2025.

We currently have approximately \$5,798.61 in an account through the Norman Park Foundation. All funds were received as donations. For 2024, our expenses were approximately \$918.97 for pilot gift cards/gas for airplane flyovers, refreshments for the event and the purchase of Veterans Coins to sell as a fundraising tool. Veterans continue to seek monetary donations each year to help defray the cost of the expenses. We have also received in-kind donations from various restaurants to cover some refreshments and from printing services to cover the cost of posters.

Thanking you in advance for your consideration of our request.

Sincerely,



Roger Gallagher, Chairman  
Norman Veterans Committee  
[roger.j.gallagher@gmail.com](mailto:roger.j.gallagher@gmail.com)  
(405) 329-4395  
2513 Woodsong Drive  
Norman, OK 73071



205 S. Chickasaw  
Pauls Valley, OK 73075  
Phone: (405) 238-7331

Norman Veterans Day Committee  
PO Box 370  
Norman, OK 73070

Item 1.

Amount Due

Statement

Account Number	Amount Due	Statement As Of
NORMVET-01	\$395.07	11/12/2024
CSR	Linda Williams	

Invoice #	Trans	Eff Date	Policy Number	Description	Amount	Balance
2789	NEWB	11/10/2024	NPP6126553	New Norman Veterans Day event Effectiv	\$250.00	\$250.00
2789	CFEE	11/10/2024	NPP6126553	Company Fee for Norman Veterans Day e	\$75.00	\$75.00
2789	AFEE	11/10/2024	NPP6126553	Agency Fee	\$50.00	\$50.00
2789	SLTX	11/10/2024	NPP6126553	Surplus Lines Tax for Norman Veterans D	\$19.50	\$19.50
2789	CHFE	11/10/2024	NPP6126553	Company CHF fee	\$0.57	\$0.57

Pre-Bill	0-30	31-60	61-90	Over 90	Total Due
\$0.00	\$395.07	\$0.00	\$0.00	\$0.00	\$395.07

## Veterans Day Parade/Celebration

		Deposits	Checks	Balance
				\$ 2,821.87
11/12/2020	Ck#2496 - Karla Sitton-reimburse pilots gifts,supplies		-\$679.73	\$ 2,142.14
"	Ck#2497 - Downtown Art & Frame		-\$117.34	\$ 2,024.80
	<b>2021</b>			<b>\$ 2,024.80</b>
3/9/2021	Deposit - Insurance One - partial insurance refund	\$ 107.00		\$ 2,131.80
8/16/2021	Deposit - The Chosin Few	\$ 100.00		\$ 2,231.80
11/12/2021	Deposit- Greg Heiple	\$ 250.00		\$ 2,481.80
"	" - AvidXchange - Vision Bank	\$ 200.00		\$ 2,681.80
11/17/2021	Ck#2523 - Terry O'Dea-reimburse Sam's gift card		-\$313.60	\$ 2,368.20
12/7/2021	Deposit - Norman Chapter MOAA	\$ 125.00		\$ 2,493.20
	<b>2022</b>			<b>\$ 2,493.20</b>
7/27/2022	Deposit - Greg Heiple - donation	\$ 250.00		\$ 2,743.20
9/14/2022	Deposit - Dale & Kaye Cook - (Lunsford) donation	\$ 20.00		\$ 2,763.20
"	" - Korean War Veterans Assn.	\$ 100.00		\$ 2,863.20
"	" - The Chosin Few & 1st Marine Div.Assn.	\$ 100.00		\$ 2,963.20
11/1/2022	Deposit - Rigid Automotive\$1,000;John Mennig\$100	\$ 1,100.00		\$ 4,063.20
11/8/2022	Deposit - AvidXchange - Vision Bank	\$ 200.00		\$ 4,263.20
11/10/2022	Ck#2586 Karla Sitton - reimburse gift cards & napkins		-\$365.86	\$ 3,897.34
12/1/2022	Deposit- Armstrong Bank - donation	\$ 250.00		\$ 4,147.34
12/7/2022	Ck#2590 - Terra Verde School - Band		-\$200.00	\$ 3,947.34
12/7/2022	Deposit - Cash Roger Gallagher donation	\$ 100.00		\$ 4,047.34
	<b>2023</b>			<b>\$ 4,047.34</b>
7/6/2023	Deposit-ChosinFew/1stMarine\$100;KoreanVets\$100	\$ 200.00		\$ 4,247.34
7/25/2023	Deposit - Greg Heiple Inc. - donation	\$ 250.00		\$ 4,497.34
8/23/2023	Deposit - John Mennig - donation	\$ 100.00		\$ 4,597.34
9/8/2023	Deposit - Becky & Terry O'Dea (WellsFargo ck)	\$ 500.00		\$ 5,097.34
11/7/2023	Deposit - Canadian River Cruisers - donation	\$ 200.00		\$ 5,297.34
11/15/2023	Ck#2631 - Karla Sitton-reimburse gift cards		-\$509.76	\$ 4,787.58
	<b>2024</b>			<b>\$ 4,787.58</b>
2/26/2024	Ck#2640 - Terre Verde School - "Owl Band"		-\$200.00	\$ 4,587.58
8/26/2024	Deposit - Becky & Terry O'Dea (WellsFargo ck)	\$ 500.00		\$ 5,087.58
10/25/2024	Deposit - AvidXchange - Vision Bank	\$ 200.00		\$ 5,287.58
11/13/2024	Greg Heiple Inc - donation	\$ 500.00		\$ 5,787.58
11/13/2024	Ck # 2670 - Karla Sitton - reimburse for napkins/cookies/fruit/snacks for Veterans Parade		-\$120.17	\$ 5,667.41
11/13/2024	Cash deposit - Veteran Coin SALES at Vet Day Event	\$ 255.00		\$ 5,922.41
11/13/2024	Ck # 2669 Bold Multi Media - Veteran Coins Invoice		-\$598.80	\$ 5,323.61
11/13/2024	Credit Card SALES for Veterans Coins at Vet Day Event	\$ 475.00		\$ 5,798.61
	<b>2025</b>			<b>\$ 5,798.61</b>

## Empowering Youth

For more than twenty years, the City of Norman has provided substantial financial support to Center for Children and Families, Inc. (CCFI) for free or very low cost after school services for low-income youth residing in Norman. For 16 years, Neighborhood Centers services were provided on school sites in the Wilson/Longfellow and Kennedy/Irving neighborhoods. In July 2015 Boys & Girls Club of Norman (BGCN) was implemented to expand the number of youth served, increase hours of service to 20 hours over 5 days per week, and benefit from the program curricula, training, quality standards and other support provided by Boys & Girls Club of America.

In 1999, Neighborhood Centers was developed as a community collaboration to respond to high needs neighborhoods representing a significant percentage of the overall poverty and juvenile crime in the City of Norman. In subsequent years, a review of crime data from the Norman Police Department suggested that the implementation of Neighborhood Centers correlated with a significant and sustained decrease in juvenile arrests.

Boys & Girls Club of Norman's target population continues to be children and youth who reside in neighborhoods with high poverty and crime rates, many of whom have experienced relationship trauma such as domestic violence, child abuse or neglect. As a program of CCFI, BGCN is able to benefit from the expertise of CCFI professional staff and its 50 years of experience addressing the needs of families struggling with trauma. Most of the enrolled members come from Adams, Jefferson, Kennedy, and Wilson Elementary Schools, Irving, Alcott, Whittier, and Longfellow Middle Schools with a few from Norman High and Norman North High Schools. Norman Public Schools transports students from six of these school sites and Club members are able to walk from Longfellow Middle School nearby schools. A Club site operates on location for students at Irving Middle School.

Melissa Klink serves as the CEO of CCFI overseeing multiple programs in the agency, including Boys & Girls Club of Norman. Her history in non-profit mental healthcare, helps drive the advocacy and trauma-informed work of the Club. The Boys & Girls Club is led by Executive Director Whitney Dunn, with her Social Services Director Lee Brandon. Whitney has extensive experience leading afterschool youth programming. Lee is a Licensed Clinical Social Worker with several years of experience leading after school programs and working as a therapist with low income families who have experienced significant trauma. Lee's background has facilitated the further development of a trauma-informed approach to after school services. The trauma informed approach includes increased structure, lower youth to adult ratios and creative and individually tailored interventions to help youth resolve conflicts and learn to manage strong feelings without aggressive behavior.

The overall goals of BGCN prevention services are 1) safety and a sense of belonging 2) avoidance of crime, delinquency and other high-risk behaviors, 3) academic success, 4) healthy lifestyles and 5) character and leadership skills. As members arrive from school, the Regional Food Bank of Oklahoma supported Kids Cafe provides a healthy dinner. Following dinner, members have kid choice time to spend on the playground, the outdoor basketball court or the gym. In addition, members have access to an extensive library of books, a newly renovated art room, a brand new STEM lab, and many enrichment activities. Each day, Club members participate in Power Hour with staff and volunteer support to complete homework, engage in STEM projects and other interactive academic enrichment activities. Other programming is offered using curricula provided through Boys & Girls Club of America such as Smart Moves, to promote self-awareness, healthy habits, decision

making and goal setting and Career Launch, to promote job-readiness and career preparation for teens. Before members leave for home each day they receive a healthy snack.

In 2024 Boys & Girls Club of Norman served a total of 209 club members, which included 145 youth at our main CCFI site and 64 youth at our Irving Middle School location. Over 1/3 of our Club members have an IEP or 504 learning plan and we are able to adapt academic success programming to help them succeed in and out of the classroom. Approximately 25% of our Club members also access counseling services at our organization to help them heal from complex trauma.

Here are some of our recent outcomes that demonstrate supports at BGCN:

- 87% of members reported the club provides a safe and positive environment.
- 86% of BGCN members report they are building healthy supportive relationships with adults
- 85% of members feel a sense of belonging at the Club
- 100% of members participate in Academic Success programming
- 100% of members participate in Character & Leadership programming

CCFI is grateful for the many public and private partners who make financial and in-kind investments in Boys & Girls Club of Norman. These partnerships and their impact on children, youth and their families would not be possible without the steadfast commitment of the City of Norman. Partner organizations we work with include:

- **United Way of Norman:** United Way of Norman provides funding for BGCN and works to support the quality of youth development and out-of-school time services throughout the community.
- **Norman Public Schools:** Norman Public Schools allows BGCN members to utilize school buses, vans, and other resources at no cost to the program. Bus transportation is provided from four elementary schools and two middle schools daily throughout the school year.
- **University of Oklahoma:** BGCN serves as a practicum, internship, and volunteer site for many OU students. Approximately 100 OU students associated with a wide range of campus groups - including service organizations, fraternities and sororities - have volunteered with or worked to support the program.
- **Mindful Resolutions:** Volunteers from Mindful Resolutions provide social emotional programming and conflict resolution skill building.
- **Bethesda:** Bethesda staff provide child sexual abuse prevention presentations to members and parents.

## Financial Information

Page 4 of this report is the FY 2025 and Estimated FY 2026 revenues and expenses for Boys & Girls Club of Norman. Both of these budgets reflect reductions in shared support staff and other expenses that are based on relative program size across the agency. The 2023 audited financial statements and 990s tax returns are attached.

**Fees for Service:** Boys & Girls Club of Norman charges its members twenty dollars per school year and twenty dollars for summer camp with fee reductions and waivers available based on need. Membership fees represent approximately 1% of the program budget.

**Actions to Generate Income:** In addition to the City of Norman funding, operating costs for the Club are funded from OJJDP mentoring contracts, BGCA pass through dollars, United Way of Norman, foundation and corporate grants and small state contracts.

In addition to making personal financial contributions to the agency, the CCFI Board of Directors continues to seek supplementary funding sources to reduce the impact of a down philanthropic climate. The Sustainable Funding Committee works closely with the Development and Communication Team to oversee the resource development process and find ways to diversify revenue for CCFI. All Board members participate in our annual end of year campaign by identifying and soliciting individual and corporate prospects.

### Fiscal Year 2026 Request

For FY 2025, the City of Norman generously provided \$150,000 to support the Boys & Girls Club of Norman Partnership. **CCFI respectfully requests that the City of Norman continue its investment at \$150,000 for FY 2026.**

This continued investment in BGCN will support the staffing levels required for the high need population served. A minimum 12:1 student to staff ratio is required to provide the high-quality, structured programming and additional support for students struggling with emotional and behavioral problems.

In addition, we are serving more members than ever before, with over half of our Club members being teens. It is crucial that we invest in our teens as they are rapidly approaching adulthood in our community. As we look into opening our Reaves Park teen center in Summer 2025, our City of Norman partnership will continue to be crucial to furthering our mission.

We sincerely appreciate the ongoing support of the City of Norman and its dedication to improving the lives of children in our community.

Respectfully,



Melissa Klink, Chief Executive Officer  
Center for Children and Families, Inc.

# City of Norman – Boys & Girls Club of Norman Annual Report

Item 1.

Revenue	FY 25	Est FY 2026
United Way	36,000	40,000
Donor Contributions	30,000	72,325
Foundations	60,000	63,000
City Fees & Grants	150,000	150,000
State & Federal Fees and Grants	275,000	200,000
Program Fees	4,500	5,000
<b>Total Revenue</b>	<b>555,500</b>	<b>530,325</b>
<b>Expense</b>		
Salary & Wages	367,569	340,000
Benefits	96,445	85,000
<i>Total Salary &amp; Benefits</i>	<i>464,014</i>	<i>425,000</i>
<b>Operating Expenses</b>		
Professional Fees	4,850	4,850
Supplies	16,683	20,000
Telephone Expense	4,096	4,096
Postage and Shipping	570	570
Occupancy	29,394	40,000
Outside Printing & Artwork	2,663	2,663
Transportation	700	700
Conferences, Conventions & Meetings	1,193	1,193
Subscriptions and Licensure	11,089	11,089
Specific Assistance to Individ.	481	398
Rental, Maintenance of Equipment allocated	471	471
Insurance allocated	13,880	13,880
Equipment Acquisition allocated	994	994
Miscellaneous Expenses allocated	4,422	4,422
<i>Total Operating Expense</i>	<i>91,486</i>	<i>105,325</i>
<b>Total Expenses</b>	<b>555,500</b>	<b>530,325</b>

Form **990**

OMB No. 1545-0047

# Return of Organization Exempt From Income Tax

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

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

**2023**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

**B** Check if applicable:

☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminal  
☐ Amended return  
☐ Application pending

**C** Center for Children & Families Inc  
210 S. Cockrel Ave  
Norman, OK 73071

**D** Employer identification number  
73-0933253

**E** Telephone number  
405-364-1420

**G** Gross receipts \$ 3,098,350.

**F** Name and address of principal officer: Melissa Klink  
Same As C Above

**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No  
**H(b)** Are all subordinates included? ☐ Yes ☒ No  
If "No," attach a list. See instructions.

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J** Website: ccfnorman.org

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Year of formation: 1969 **M** State of legal domicile: OK

**H(c)** Group exemption number

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: To heal children, empower youth, and strengthen families because every child deserves to grow up safe, nurtured and loved.

**2** Check this box ☐ 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 2023 (Part V, line 2a) **5** **63**

**6** Total number of volunteers (estimate if necessary) **6** **211**

**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.**

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h) <b>8</b>	2,289,013.	2,894,094.
<b>9</b> Program service revenue (Part VIII, line 2g) <b>9</b>	168,182.	184,654.
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>10</b>	3,512.	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>11</b>	34,999.	19,602.
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>12</b>	2,495,706.	3,098,350.
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>13</b>	84,170.	125,132.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>14</b>		
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>15</b>	1,859,180.	2,212,259.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>16a</b>		
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>231,787.</b>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>17</b>	772,817.	720,429.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>18</b>	2,716,167.	3,057,820.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 <b>19</b>	-220,461.	40,530.
<b>20</b> Total assets (Part X, line 16) <b>20</b>	Beginning of Current Year 3,917,303.	End of Year 4,077,706.
<b>21</b> Total liabilities (Part X, line 26) <b>21</b>	86,652.	181,368.
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20. <b>22</b>	3,830,651.	3,896,338.

**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

Melissa Klink  
Type or print name and title

CEO

Date

5/28/24

Paid Preparer Use Only

Print/Type preparer's name

Kristi Cagle

Preparer's signature

Kristi Cagle

Date

Check ☐ if

self-employed

PTIN

P01418783

Firm's name

Saunders &amp; Associates PLLC

Firm's address

630 East 17th Street  
Ada, OK 74820

Firm's EIN 20-8209116

Phone no. (580) 332-8548

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes☐ No

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

TEEA0101L 08/23/23

Form 990 (2023)

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☐**1** Briefly describe the organization's mission:

To heal children, empower youth, and strengthen families because every child deserves to grow up safe, nurtured and loved.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ 1,225,218. including grants of \$ ) (Revenue \$ )  
Healing children through counseling and play therapy for children and youth who have experienced relationship trauma. 183 children and youth received counseling.

**4b** (Code: ) (Expenses \$ 743,010. including grants of \$ ) (Revenue \$ )  
Strengthening families through parent education and support services for teen parents, new parents, divorcing parents, and families struggling with abuse and neglect issues. 847 parents and children received family education and support.

**4c** (Code: ) (Expenses \$ 726,850. including grants of \$ ) (Revenue \$ )  
Empowering youth through enriching out-of-school time activities for youth from low-income neighborhoods. 236 children and youth received enriching out-of-school time services.

**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses 2,695,078.

**Part IV Checklist of Required Schedules**

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

**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 noncash 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.	7	
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?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. .... 2a 63		
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	
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? .....	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. .... 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? .....	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	16	X
If "Yes," complete Form 4720, Schedule O.		
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? .....	17	
If "Yes," complete Form 6069.		

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1a</b> 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>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	<b>1b</b> 16		
<b>2</b> 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? . . . . .	<b>2</b>		X
<b>3</b> 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? . . . . .	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>		X
<b>7a</b> 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? . . . . .	<b>7a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: <b>See Schedule O</b>			
<b>a</b> The governing body? . . . . .	<b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>		X
<b>9</b> 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 . . . . .	<b>9</b>		X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	X
<b>b</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? . . . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b>	X
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. <b>See Schedule O</b>		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. <b>See Schedule O</b> . . . . .	<b>12c</b>	X
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official. <b>See Schedule O</b> . . . . .	<b>15a</b>	X
<b>b</b> Other officers or key employees of the organization. . . . .	<b>15b</b>	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	X
<b>b</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? . . . . .	<b>16b</b>	

**Section C. Disclosure**

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

**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. **See Schedule O**

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.

Melissa Klink 210 S. Cockrel Ave. Norman OK 73071 405-364-1420

**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 dotted 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	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Melissa Klink</u> CEO	40 0	X	X				89,073.	0.	13,907.
(2) <u>John Downs</u> Board Member	2 0	X					0.	0.	0.
(3) <u>Alyssa Sims</u> Board Member	2 0	X					0.	0.	0.
(4) <u>Amanda Ward</u> Board Member	2 0	X					0.	0.	0.
(5) <u>Andrea Spencer Hill</u> Board Member	2 0	X					0.	0.	0.
(6) <u>Leslie Christopher</u> Board Member	2 0	X					0.	0.	0.
(7) <u>Natasha Graf</u> Board Member	2 0	X					0.	0.	0.
(8) <u>Christian Caswell</u> Board Member	2 0	X					0.	0.	0.
(9) <u>Nicki Howell</u> Board Member	2 0	X					0.	0.	0.
(10) <u>Francisca Jensen</u> Board Member	2 0	X					0.	0.	0.
(11) <u>Shaun Mendez</u> Secretary	2 0	X	X				0.	0.	0.
(12) <u>Quy Nguyen</u> Board Member	2 0	X					0.	0.	0.
(13) <u>Jeremy Garnard</u> Board Member	2 0	X					0.	0.	0.
(14) <u>Ryan Clark</u> Board Member	2 0	X					0.	0.	0.

BAA

TEEA0107L 03/23/23

Form 990 (2023)

**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 dotted 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			
(15) Mathew Woodward Board Member	2 0	X					0.	0.	0.
(16) Monica Diaz President-Elect	2 0	X		X			0.	0.	0.
(17) Tyler Montgomery Treasurer	2 0	X		X			0.	0.	0.
(18) Sarah Jenson-Schettler President	2 0	X		X			0.	0.	0.
(19) Jeanne Miller Board Member	2 0	X					0.	0.	0.
(20) Sehrish Shahabuddin Board Member	2 0	X					0.	0.	0.
(21)									
(22)									
(23)									
(24)									
(25)									
<b>1b Subtotal</b>							89,073.	0.	13,907.
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>							89,073.	0.	13,907.

**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 **0**

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

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		X

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

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

**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
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization <b>0</b>		

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	148,788.			
	b	Membership dues	1b				
	c	Fundraising events	1c	10,919.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	1,945,789.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	788,598.			
	g	Noncash contributions included in lines 1a-1f	1g	135,021.			
	h	Total. Add lines 1a-1f.		2,894,094.			
Program Service Revenue	Business Code						
	2a	Program Class Fees	624100	184,454.	184,454.		
	b	Training/Registration Fees	624100	200.	200.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f.		184,654.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	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					
	9a	Gross income from gaming activities. See Part IV, line 19	9a	2,452.			
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities		2,452.	2,452.		
	10a	Gross sales of inventory, less returns and allowances	10a				
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code						
	11a	Other	900099	17,150.	17,150.		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d.		17,150.			
12	Total revenue. See instructions.			3,098,350.	204,256.	0.	

**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.	125,132.	125,132.		
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.	89,079.	80,166.	3,563.	5,350.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	1,666,628.	1,496,006.	64,652.	105,970.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	57,160.	51,444.	2,286.	3,430.
9 Other employee benefits.	399,392.	351,137.	21,826.	26,429.
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	11,549.	10,079.	579.	891.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	70,132.	54,446.	4,042.	11,644.
12 Advertising and promotion.				
13 Office expenses.	69,333.	52,467.	3,653.	13,213.
14 Information technology.				
15 Royalties.				
16 Occupancy.	111,342.	101,450.	3,325.	6,567.
17 Travel.	14,101.	12,894.	410.	797.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	59,378.	56,417.	441.	2,520.
20 Interest.	926.	812.	44.	70.
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	97,430.	84,936.	4,806.	7,688.
23 Insurance.	61,389.	55,209.	2,168.	4,012.
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 <u>Equipment &amp; Miscellaneous</u>	102,225.	75,020.	14,120.	13,085.
b <u>Program Material &amp; Snacks</u>	61,989.	39,426.	145.	22,418.
c <u>Client Support Services</u>	60,635.	48,037.	4,895.	7,703.
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	3,057,820.	2,695,078.	130,955.	231,787.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash — non-interest-bearing .....	21,969.	1	3,498.
	2 Savings and temporary cash investments .....	573,752.	2	252,747.
	3 Pledges and grants receivable, net .....	241,237.	3	229,418.
	4 Accounts receivable, net .....	248,021.	4	368,835.
	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 .....	14,017.	8	18,433.
	9 Prepaid expenses and deferred charges .....	81.	9	275.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D. ....	10a 3,913,833.		
	b Less: accumulated depreciation .....	10b 725,747.		
		2,799,600.	10c	3,188,086.
	11 Investments — publicly traded securities .....		11	
	12 Investments — other securities. See Part IV, line 11 .....		12	
	13 Investments — program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....	18,626.	14	16,414.
15 Other assets. See Part IV, line 11 .....		15		
16 Total assets. Add lines 1 through 15 (must equal line 33) .....	3,917,303.	16	4,077,706.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	67,005.	17	163,654.
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D. ....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D ..	19,647.	25	17,714.
	26 Total liabilities. Add lines 17 through 25 .....	86,652.	26	181,368.
<b>Net Assets or Fund Balances</b>	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 .....	3,760,568.	27	3,821,944.
	28 Net assets with donor restrictions .....	70,083.	28	74,394.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. ....			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
	32 Total net assets or fund balances .....	3,830,651.	32	3,896,338.
	33 Total liabilities and net assets/fund balances .....	3,917,303.	33	4,077,706.

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**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	3,098,350.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,057,820.
3	Revenue less expenses. Subtract line 2 from line 1	3	40,530.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,830,651.
5	Net unrealized gains (losses) on investments	5	25,157.
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	3,896,338.

**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 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	

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Form 990 (2023)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**Open to Public  
Inspection

Name of the organization

Center for Children &amp; Families Inc

Employer identification number

73-0933253

**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		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

Center for Children &amp; Families Inc

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**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.")	1,428,786.	1,612,136.	1,536,176.	2,289,013.	2,894,094.	9,760,205.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 <b>Total.</b> Add lines 1 through 3	1,428,786.	1,612,136.	1,536,176.	2,289,013.	2,894,094.	9,760,205.
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)						0.
6 <b>Public support.</b> Subtract line 5 from line 4						9,760,205.

**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	1,428,786.	1,612,136.	1,536,176.	2,289,013.	2,894,094.	9,760,205.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,080.	5,778.	9,763.	3,512.		23,133.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	35,169.	19,286.	978,301.	32,613.	17,150.	1,082,519.
11 <b>Total support.</b> Add lines 7 through 10						10,865,857.
12 Gross receipts from related activities, etc. (see instructions)					12	874,834.

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

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	89.82 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	88.33 %
16a <b>33-1/3% support test—2023.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.		<input checked="" type="checkbox"/>
b <b>33-1/3% support test—2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test—2023.</b> 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 <b>stop here.</b> 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 <b>10%-facts-and-circumstances test—2022.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> 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"/>

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Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

Center for Children &amp; Families Inc

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**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6</b> Total. Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8</b> 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
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.) .....						
<b>14</b> 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**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 .....	<b>18</b>	%
<b>19a</b> 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 .....	<input type="checkbox"/>	
<b>b</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 .....	<input type="checkbox"/>	
<b>20</b> Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. .... <input type="checkbox"/>	<input type="checkbox"/>	

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TEEA0403L 06/14/23

Schedule A (Form 990) 2023

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

**Part IV Supporting Organizations (continued)****11** Has the organization accepted a gift or contribution from any of the following persons?**a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?**b** A family member of a person described on line 11a above?**c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

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

	Yes	No
<b>1</b>		
<b>2</b>		

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

	Yes	No
<b>1</b>		

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

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3</b>		

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

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

Schedule A (Form 990) 2023

Center for Children &amp; Families Inc

73-0933253

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**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).			

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Schedule A (Form 990) 2023

**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 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 – explain in Part VI). 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, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. 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.....			

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Schedule A (Form 990) 2023

**Part VI**

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

**Part II, Line 10 - Other Income**

Nature and Source	2023	2022	2021	2020	2019
Other	\$ 17,150.	\$ 32,613.	\$ 413,288.	\$ 19,286.	\$ 35,169.
PPP Loan Forgiveness			565,013.		
Total	<u>\$ 17,150.</u>	<u>\$ 32,613.</u>	<u>\$ 978,301.</u>	<u>\$ 19,286.</u>	<u>\$ 35,169.</u>

**Additional Explanation of Other Income**

Other revenues used to defray the cost of operations.

**Additional Supplemental Information**

PPP Loan Forgiveness represents loan proceeds received 04-17-2020 and 01-25-2021 used for eligible purposes pursuant to the Paycheck Protection Program under the Coronavirus Aid, Relief and Economic Security Act ("Cares Act") which were formally forgiven 01-06-2021 and 10-26-2021 respectively.

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

**Center for Children & Families Inc**

Employer identification number

**73-0933253**

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 foundationCheck 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 1b; 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).

Schedule B (Form 990) (2023)

1 1 Page 2

Name of organization

Employer identification number

Center for Children &amp; Families Inc

73-0933253

**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	Okla Dept of Human Service P. O. Box 25352 Okla City, OK 73125	\$ 1,025,399.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Okla District Attorney's Council 421 N W 13th St Ste 290 Okla City, OK 73103	\$ 198,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Okla Dept of Education 100 N E 10 St Okla City, OK 73117-1299	\$ 291,068.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	City of Norman P. O. Box 370 Norman, OK 73069	\$ 215,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Oklahoma Department of Commerce 900 N Stiles Ave Oklahoma City, OK 73104	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Communities Foundation of OK 801 NW 63rd Street Suite 200 Oklahoma City, OK 73116	\$ 94,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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TEEA03702L 03/09/23

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

1 1 Page 3

Name of organization

Employer identification number

Center for Children & Families Inc

73-0933253

**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
	N/A		
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

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TEEA0703L 08/09/23

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

1 1 Page 4

Name of organization

Center for Children &amp; Families Inc

Employer identification number

73-0933253

**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 information once. See instructions.) ..... \$ \_\_\_\_\_ N/A  
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
	N/A		

(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

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TEEA0704L 03/03/23

Schedule B (Form 990) (2023)

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023****Open to Public  
Inspection**

Employer identification number

Center for Children &amp; Families Inc

73-0933253

**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? ☐ Yes ☐ 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? ☐ Yes ☐ 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 on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 in 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.....	190,506.	237,772.	218,138.	204,167.	178,163.
b Contributions.....					
c Net investment earnings, gains, and losses.....	30,882.	-35,544.	30,790.	23,481.	35,362.
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....	11,502.	11,710.	11,145.	9,510.	9,351.
f Administrative expenses.....	12.	12.	11.		7.
g End of year balance.....	209,874.	190,506.	237,772.	218,138.	204,167.

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?.....	3a(i) X	
(ii) Related organizations?.....	3a(ii)	X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?.....	3b	

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

**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.....		455,000.		455,000.
b Buildings.....		3,201,394.	652,166.	2,549,228.
c Leasehold improvements.....				
d Equipment.....		257,439.	73,581.	183,858.
e Other.....				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				3,188,086.

BAA

Schedule D (Form 990) 2023

**Part VII Investments – Other Securities**

N/A

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) .....		
(I) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, column (B)). . . .		

**Part VIII Investments – Program Related**

N/A

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) .....		
(10) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, column (B)). . . .		

**Part IX Other Assets**

N/A

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) .....	
(10) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, column (B)). . . . .	

**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) Lease Payable (Non-Current) .....	17,714.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, column (B)). . . . .	17,714.

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. See Part XIII ☒

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

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

1	Total revenue, gains, and other support per audited financial statements.....	1	3,098,350.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments.....	2a	
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	
3	Subtract line 2e from line 1.....	3	3,098,350.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	3,098,350.

**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	3,057,820.
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	
3	Subtract line 2e from line 1.....	3	3,057,820.
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 7a.....	4a	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	3,057,820.

**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 - Intended Uses Of Endowment Fund**

Endowment distributions will be used to cover costs related to the organizations on-going mission.

**Part X - FASB ASC 740 Footnote**

Income Tax Status - The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code.

No provision for income taxes has been recorded.

**Part XIII** Supplemental Information (continued)**Part X - FASB ASC 740 Footnote (continued)**

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2023.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.



BAA

TEEAJAK 06/12/23

Schedule I (Form 990) 2023

The Clinical director authorizes each cash grant made to an individual. With the exception of diapers and formula, cash or in-kind grants are made only to active clients with limited resources and a specific need that has been verified by their counselor. Diapers and formula are given in small quantities once per month.

Part I, line 2 - Procedures for Monitoring Use of Grants Funds in U.S.

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of grant	(d) Amount of non-cash assistance	(e) Method of valuation (FMV, appraised, other)	(f) Description of non-cash assistance
1 Food and household items	372		FMV		Food, rental assistance, gas, etc.
2 Diapers, wipes & formula	4,266		FMV		124,156 Diapers
3 Holiday gifts	350			Donor Valuation	Holiday gifts to clients/children
4					
5					
6					
7					

can be duplicated if additional space is needed.

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

Page 2

73-0933253

Schedule I (Form 990) 2023 Center for Children & Families Inc

**SCHEDULE M  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Noncash Contributions**

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**Open to Public  
Inspection

Name of the organization

Employer identification number

Center for Children &amp; Families Inc

73-0933253

**Part I** Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art .....				
2 Art — Historical treasures .....				
3 Art — Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....			135,021.	
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities — Publicly traded .....				
10 Securities — Closely held stock .....				
11 Securities — Partnership, LLC, or trust interests .....				
12 Securities — Miscellaneous .....				
13 Qualified conservation contribution — Historic structures .....				
14 Qualified conservation contribution — Other .....				
15 Real estate — Residential .....				
16 Real estate — Commercial .....				
17 Real estate — Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other (.....) .....				
26 Other (.....) .....				
27 Other (.....) .....				
28 Other (.....) .....				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

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

---

**SCHEDULE O**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service  
Name of the organization**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**Open to Public  
Inspection

Center for Children &amp; Families Inc

Employer identification number  
73-0933253**Form 990, Part VI, Line 8 - Explanation of No Contemporaneously Documentation of Meetings**

Committees are not authorized to act on behalf of the Board.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

The form 990 is distributed to members of the Board of Directors with opportunity for questions prior to submission.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Part VI, Section B, Line 12(c) - Annual Board Member agreement signed by each Board Member includes reference to conflict of interest policy and a disclosure statement. In addition, throughout the year, Board members are reminded of conflict of interest policy and their obligation to disclose any conflicts.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management**

For the Executive Director, the Finance Committee prepares comparability data and the Board discusses performance and compensation in closed executive session. The Board then votes on compensation in open session and documents the rationale. Board officers are not compensated.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

The documents are available for review by members of the public at the organization's offices, and the organization's web site includes a statement indicating availability upon request.

Form **8868**

(Rev. January 2024)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.

Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

OMB No. 1545-0047

**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](http://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

Name of exempt organization, employer, or other filer, see instructions.

Taxpayer identification number (TIN)

Center for Children &amp; Families Inc

73-0933253

File by the  
due date for  
filing your  
return. See  
instructions.

Number, street, and room or suite number. If a P.O. box, see instructions.

210 S. Cockrel Ave

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Norman, OK 73071

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 (section 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 Melissa Klink 210 S. Cockrel Ave, Norman OK 73071Telephone No. 405-364-1420Fax No. 405-364-1433

- 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 11/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 23 or☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

- 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.

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

F1F20501L 09/27/23

Form 8868 (Rev. 1-2024)

(990) 4/30/24

# Oklahoma Return of Organization Exempt from Income Tax

Section 501(c) of the Internal Revenue Code

Form 512-E  
2023**PART 1**

For the year January 1 - December 31, 2023, or other taxable year beginning: 01/01/ 2023 ending: 12/31/ 2023

Name of Organization

Federal Employer Identification Number

Date Qualified for Tax Exempt Status

CENTER FOR CHILDREN &amp; FAMILIES, INC.

73-0933253

1969

Address (Number and street)

210 S COCKREL AVE

City

State or Province

Country

ZIP or Foreign Postal Code:

NORMAN

OK

73071

Place an 'X' if: (1) Initial Return (2) Final Return (3) Amended Return (See Schedule 512-E-X on page 2)

**PART 2: STATEMENT OF UNRELATED BUSINESS TAXABLE INCOME**  
(Please read instructions on pages 3-4)

Total Federal

Allocable Oklahoma

- A Total unrelated trade or business income - applicable Federal Form(s) 990.....
- B Total unrelated trade or business deductions - applicable Fed. Form(s) 990.....
- C Unrelated business taxable income - enter here and on line 1 below .....

**INCOME SUBJECT TO TAX**

- |   |   |   |    |
|---|---|---|----|
| 1 | Unrelated business taxable income - from statement above (allocable to Oklahoma)..... | 1 | 00 |
| 2 | Other net income - provide schedule.....  | 2 | 00 |
| 3 | Oklahoma Capital Gain deduction (provide Form 561-C).....                             | 3 | 00 |
| 4 | Oklahoma taxable income (total of lines 1, 2 and 3).....                              | 4 | 00 |

**TAX COMPUTATION**

- |    |   |    |    |
|----|---|----|----|
| 5  | Tax at 4% of line 4. If trust, see rate schedule on page 3 and place an '1' in the box.<br>If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a '2' in the box. If making an Okla. installment payment pursuant to IRC Sec. 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a '3' in the box ..... | 5  | 00 |
| 6  | Less: Other Credits Form (total from Form 511-CR).....  | 6  | 00 |
| 7  | Balance of tax due (line 5 minus line 6, but not less than zero).....   | 7  | 00 |
| 8  | 2023 Oklahoma estimated tax and extension payments and prior year carryforward.....   | 8  | 00 |
| 9  | Oklahoma withholding (provide Form 1099, Form 500A, Form 500B or other withholding statement).....  | 9  | 00 |
| 10 | Amount paid with original return and amount paid after it was filed (amended return only) .....   | 10 | 00 |
| 11 | Any refunds or overpayment applied (amended return only).....   | 11 | 00 |
| 12 | Total of lines 8 through 11 .....   | 12 | 00 |
| 13 | Overpayment (if line 12 is larger than line 7, enter amount overpaid) .....   | 13 | 00 |
| 14 | Amount of line 13 to be credited to 2024 estimated tax (original return only) .....   | 14 | 00 |

2023 Form 512-E - Page 2

## Oklahoma Return of Organization Exempt from Income Tax



Name of Organization:

CENTER FOR CHILDREN &amp; FAMILIES, INC.

Federal Employer Identification Number:

73-0933253

Amount from line 14 on page 1

00

Line 15 provides you the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from page 4 of this form in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and attach a schedule showing how you would like your donation split.

15	Donations from your refund	<input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$	15	00
16	Add lines 14 and 15 and enter amount		16	00
17	Amount to be refunded to you (line 13 minus line 16)		Refund 17	00

**Direct Deposit Note:**

All refunds must be by direct deposit. See Direct Deposit Information on page 5 for details.



Is this refund going to or through an account that is located outside of the United States?

Yes

No

Deposit my refund in my:

Checking Account

Savings Account

Routing Number:

Account Number:

18	Tax Due (if line 7 is larger than line 12 enter tax due)	Tax Due 18	00
19	For delinquent payment, add penalty of 5% plus interest at 1.25% per month	19	00
20	Underpayment of estimated tax interest	Annualized 20	00
21	Total tax, penalty and interest due - Add lines 18-20; pay in full with return	Balance Due 21	00

Under penalty of perjury, I declare the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Signature of Officer or Trustee	Date
Printed Name MELISSA KLINK	
Title CEO	Phone Number 405-364-1420

Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

X

Signature of Preparer Saunders & Associates, PLLC	Date 5/23/24
Printed Name of Preparer KRISTI CAGLE, SAUNDERS & ASSOCIATES, PLLC	
Phone Number (580) 332-8548	Preparer's PTIN P01418783

**SCHEDULE 512-E-X: AMENDED RETURN SCHEDULE** (See instructions on page 3)

- A** Did you file an amended Federal income tax return? ☐ Yes ☐ No  
Provide a copy of the amended Federal return and a copy of "Statement of Adjustment", IRS refund check or deposit slip.
- B** If this return is being filed due to a Federal audit, provide a complete copy of the RAR.
- C** Explanation or reason for amended return (provide all necessary schedules):

**Do not staple** documentation to this form. To attach items, please use a paper clip.  
Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800  
The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

***Center for Children & Families, Inc.***  
*Norman, Oklahoma*

***REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION***

***For the Year Ended December 31, 2023***

***SAUNDERS & ASSOCIATES, PLLC***  
***Certified Public Accountants***

*630 East 17<sup>th</sup> Street  
P. O. Box 1406  
Ada, Oklahoma 74820  
(580) 332-8548  
FAX: (580) 332-2272*

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# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

Item 1.

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272

### INDEPENDENT AUDITOR'S REPORT

Board of Directors  
of Center for Children & Families, Inc.

#### **Opinion**

We have audited the accompanying financial statements of Center for Children & Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Children & Families, Inc. as of December 31, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Center for Children & Families, Inc. and to meet our other ethical responsibilities in accordance with the 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 audit opinion.

#### **Responsibilities of Management for the Financial Statements**

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, 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 Center for Children & Families, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Children & Families, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

### **Report on Summarized Comparative Information**

We have previously audited Center for Children & Families, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 27, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived

### **Other Reporting Required by Government Auditing Standards and the Uniform Guidance**

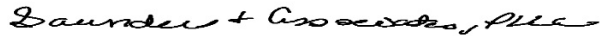
In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2024 on our consideration of Center for Children & Families, Inc.'s internal control over financial reporting and on our test of compliance with certain provisions of laws, regulations, contracts and grant 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 Center for Children & Families, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Children & Families, Inc.'s internal control over financial reporting and compliance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, 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 information included in the annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

May 15, 2024

## FINANCIAL INFORMATION

STATEMENT OF FINANCIAL POSITION

December 31, 2023  
(With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	2023 Total	2022 Total
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 280,740	\$ (234,369)	\$ 46,371	\$ 405,215
Unconditional Promises to Give:				
United Way Services Funding for 22-23	0	74,394	74,394	70,083
Pledges Receivable	130,529	0	130,529	127,730
Accounts Receivable	368,835	0	368,835	248,021
Inventory	18,433	0	18,433	14,017
Prepaid Expenses	275	0	275	81
Security Deposits	0	0	0	0
Total Current Assets	<u>798,812</u>	<u>(159,975)</u>	<u>638,837</u>	<u>865,147</u>
Noncurrent Assets:				
Investments	0	209,874	209,874	190,506
Pledges Receivable, net	0	24,495	24,495	43,424
Property & Equipment	3,913,833	0	3,913,833	3,432,739
Less: Accumulated Depreciation	(725,747)	0	(725,747)	(633,139)
Right of Use Assets	25,892	0	25,892	23,282
Less: Accumulated Amortization	(9,478)	0	(9,478)	(4,656)
Total Noncurrent Assets	<u>3,204,500</u>	<u>234,369</u>	<u>3,438,869</u>	<u>3,052,156</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,003,312</u>	<u>\$ 74,394</u>	<u>\$ 4,077,706</u>	<u>\$ 3,917,303</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current Liabilities:				
Accounts Payable	\$ 112,646	\$ 0	\$ 112,646	\$ 13,019
Accrued Expenses	940	0	940	1,990
Lease Liability - Current Portion	5,037	0	5,037	4,389
Total Current Liabilities	<u>118,623</u>	<u>0</u>	<u>118,623</u>	<u>19,398</u>
Noncurrent Liabilities:				
Lease Liability	12,677	0	12,677	15,258
Long-Term Debt	0	0	0	0
Liability for Compensated Absences	50,068	0	50,068	51,996
Total Noncurrent Liabilities	<u>62,745</u>	<u>0</u>	<u>62,745</u>	<u>67,254</u>
Total Liabilities	<u>181,368</u>	<u>0</u>	<u>181,368</u>	<u>86,652</u>
Net Assets:				
Without Donor Restrictions	3,821,944	0	3,821,944	3,760,568
With Donor Restrictions	0	74,394	74,394	70,083
Total Net Assets	<u>3,821,944</u>	<u>74,394</u>	<u>3,896,338</u>	<u>3,830,651</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 4,003,312</u>	<u>\$ 74,394</u>	<u>\$ 4,077,706</u>	<u>\$ 3,917,303</u>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	2023 Total	2022 Total
<b>REVENUE AND SUPPORT</b>				
Grants and Contracts	\$ 197,074	\$ 1,748,715	\$ 1,945,789	\$ 1,399,975
Contributions:				
United Way Services	0	148,788	148,788	140,165
Bringing Up Babies	0	14,250	14,250	12,000
Divorce Services	0	20,000	20,000	15,000
Parenting Assistance	0	1,000	1,000	2,000
Counseling Services	0	140,750	140,750	86,000
Boys & Girls Club of Norman	0	81,210	81,210	123,321
Capital Campaign	0	2,500	2,500	56,790
Other	407,238	0	407,238	409,221
Program and Class Fees	0	184,654	184,654	168,182
Other Revenue	14,060	3,090	17,150	32,613
In-Kind	12,505	179,016	191,521	119,927
Net Assets Released From Restriction:				
Satisfaction of Time Restrictions - United Way	144,477	(144,477)	0	0
Satisfaction of Purpose Restrictions - Capital Acq.	15,258	(15,258)	0	0
Satisfaction of Program Restrictions	2,607,102	(2,607,102)	0	0
Total Revenues	<u>3,397,714</u>	<u>(242,864)</u>	<u>3,154,850</u>	<u>2,565,194</u>
<b>EXPENSES</b>				
Program Expense	2,751,578	0	2,751,578	2,410,862
General and Administrative Expenses	130,955	0	130,955	144,758
Capital Campaign	15,258	0	15,258	5,133
Fund Raising Expense	216,529	0	216,529	228,414
Total Expenses	<u>3,114,320</u>	<u>0</u>	<u>3,114,320</u>	<u>2,789,167</u>
Change in Net Assets Before				
Other Gains and Losses	283,394	(242,864)	40,530	(223,973)
Other Gains and Losses:				
Interest	5,789	0	5,789	3,512
Unrealized Gain (Loss) on Investments	19,368	0	19,368	(47,265)
Gain on Extinguishment of Debt	0	0	0	0
Total Other Gains and Losses	<u>25,157</u>	<u>0</u>	<u>25,157</u>	<u>(43,753)</u>
Change in Net Assets	308,551	(242,864)	65,687	(267,726)
Net Assets, Beginning of Year	3,760,568	70,083	3,830,651	4,098,377
Transfers	<u>(247,175)</u>	<u>247,175</u>	<u>0</u>	<u>0</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,821,944</u>	<u>\$ 74,394</u>	<u>\$ 3,896,338</u>	<u>\$ 3,830,651</u>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Program Services			
	Divorce Services	Parents' Assistance	Bringing Up Babies	Counseling
<b>EXPENSES</b>				
Salaries and Wages	\$ 101,831	\$ 118,810	\$ 186,362	\$ 747,989
Fringe Benefits and Taxes	29,782	32,386	51,640	196,189
Accounting	690	825	1,145	4,742
Advertising	0	0	0	0
Bank Service Charges	0	0	0	0
Client Support	503	400	31,946	6,335
Communications	1,993	2,152	2,028	8,714
Conferences, Conventions & Meetings	2,001	970	10,182	32,045
Consultants and Contract Labor	3,759	13,270	2,916	26,497
Depreciation Expense	6,021	4,770	9,703	39,098
Dues, Subscriptions & Licensure	2,788	4,322	5,784	19,468
Equipment Rent & Maintenance	158	191	282	1,077
Equipment Acquisition	5,368	5,384	9,930	2,422
Insurance	1,496	3,580	4,608	19,634
Interest	70	55	113	373
Legal Fees	0	0	0	0
Mileage & Travel	386	67	4,575	4,633
Miscellaneous	699	190	658	1,278
Occupancy	4,197	6,043	9,385	32,806
Office Supplies	1,201	1,300	2,143	3,500
Supplies - Other	534	645	1,015	3,854
Postage	36	39	56	231
Printing & Artwork	1,196	1,066	2,133	3,495
Program Materials	3,068	2,819	5,053	6,663
Program Snacks	677	670	632	2,865
Lease Amortizations	353	280	570	1,962
In-Kind Expenses:				
Space	52,798	236	481	1,938
Goods	9,140	7,241	14,729	59,348
Professional Services	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 230,745</b>	<b>\$ 207,711</b>	<b>\$ 358,069</b>	<b>\$ 1,227,156</b>

\* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.  
Norman, Oklahoma

Item 1.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Program Services Boys & Girls Club of Norman	Total Program Expenses	General and Admin. Expense
<b>EXPENSES</b>			
Salaries and Wages	\$ 421,180	\$ 1,576,172	\$ 68,215
Fringe Benefits and Taxes	92,584	402,581	24,112
Accounting	2,677	10,079	579
Advertising	0	0	0
Bank Service Charges	0	0	0
Client Support	8,853	48,037	85
Communications	4,465	19,352	1,225
Conferences, Conventions & Meetings	11,219	56,417	441
Consultants and Contract Labor	8,004	54,446	4,042
Depreciation Expense	21,119	80,711	4,576
Dues, Subscriptions & Licensure	13,483	45,845	493
Equipment Rent & Maintenance	701	2,409	132
Equipment Acquisition	1,211	24,315	262
Insurance	25,891	55,209	2,168
Interest	201	812	44
Legal Fees	0	0	0
Mileage & Travel	3,233	12,894	410
Miscellaneous	2,035	4,860	13,365
Occupancy	49,019	101,450	3,325
Office Supplies	2,384	10,528	975
Supplies - Other	3,056	9,104	772
Postage	133	495	20
Printing & Artwork	2,689	10,579	529
Program Materials	16,071	33,674	145
Program Snacks	3,524	8,368	0
Lease Amortizations	1,060	4,225	230
In-Kind Expenses:			
Space	1,047	56,500	0
Goods	32,058	122,516	4,810
Professional Services	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 727,897</b>	<b>\$ 2,751,578</b>	<b>\$ 130,955</b>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	Capital Campaign	Fund Raising Expense	2023 Total	2022 Total
<b>EXPENSES</b>				
Salaries and Wages	\$ 0	\$ 111,320	\$ 1,755,707	\$ 1,479,844
Fringe Benefits and Taxes	0	29,859	456,552	379,336
Accounting	0	891	11,549	10,780
Advertising	0	0	0	615
Bank Service Charges	0	0	0	4,838
Client Support	0	8	48,130	25,379
Communications	0	733	21,310	18,232
Conferences, Conventions & Meetings	0	2,520	59,378	66,512
Consultants and Contract Labor	10,619	1,025	70,132	70,176
Depreciation Expense	0	7,321	92,608	77,824
Dues, Subscriptions & Licensure	0	7,860	54,198	52,588
Equipment Rent & Maintenance	0	359	2,900	2,809
Equipment Acquisition	4,170	544	29,291	61,359
Insurance	0	4,012	61,389	62,844
Interest	0	70	926	9,142
Legal Fees	0	0	0	0
Mileage & Travel	0	797	14,101	7,079
Miscellaneous	0	511	18,736	9,357
Occupancy	469	6,098	111,342	212,313
Office Supplies	0	1,006	12,509	12,033
Supplies - Other	0	1,039	10,915	8,257
Postage	0	2,679	3,194	2,786
Printing & Artwork	0	7,397	18,505	14,823
Program Materials	0	19,723	53,542	65,159
Program Snacks	0	2,695	11,063	10,499
Lease Amortizations	0	367	4,822	4,656
In-Kind Expenses:				
Space	0	0	56,500	73,000
Goods	0	7,695	135,021	46,927
Professional Services	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 15,258</b>	<b>\$ 216,529</b>	<b>\$ 3,114,320</b>	<b>\$ 2,789,167</b>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2023  
(With Comparative Totals for 2022)

	2023 Total	2022 Total
<u>Cash Flows Provided (Used) by Operating Activities</u>		
Change in Net Assets Before Other Gains and Losses	\$ 40,530	\$ (223,973)
Adjustment to Reconcile Change in Net Assets to Net Cash		
Used by Operating Activities:		
Depreciation and Amortization	97,430	82,480
(Increase) Decrease in:		
Accounts Receivable	(120,814)	(126,047)
Pledges Receivable, net	11,819	3,790
Inventory	(4,416)	(519)
Prepaid Expense	(194)	(40)
Increase (Decrease) in:		
Accounts Payable	99,627	3,239
Accrued Liabilities	(2,978)	1,990
Lease Liabilities	0	19,647
Net Cash Provided (Used) by Operating Activities	<u>121,004</u>	<u>(239,433)</u>
<u>Cash Flows Provided (Used) by Investing Activities</u>		
(Acquisition) Disposition of Capital Assets	(483,704)	(81,130)
Interest on Deposits	5,789	3,512
(Increase) Decrease in Investments	0	579
Net Cash Provided (Used) by Investing Activities	<u>(477,915)</u>	<u>(77,039)</u>
<u>Cash Flows Provided (Used) by Financing Activities</u>		
Acquisition of Debt Principal	0	0
Payment of Debt Principal	0	(150,000)
Payment of Lease Principle	(1,933)	(3,634)
Net Cash Provided (Used) by Investing Activities	<u>(1,933)</u>	<u>(153,634)</u>
Increase (Decrease) in Cash	(358,844)	(470,106)
Cash and Cash Equivalents, Beginning of Year	<u>405,215</u>	<u>875,321</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 46,371</u>	<u>\$ 405,215</u>
<u>Other Disclosures:</u>		
Capitalized Interest Costs	<u>\$ 0</u>	<u>\$ 0</u>
Interest Expense	<u>\$ 926</u>	<u>\$ 9,142</u>

\* The accompanying notes are an integral part of the financial statements.

## NOTES TO FINANCIAL STATEMENTS

December 31, 2023

### NOTE 1: ORGANIZATION AND ACTIVITIES

Center for Children & Families, Inc. (CCFI) was incorporated as Juvenile Services, Inc. on August 18, 1969, for the purpose of supporting existing juvenile programs and to improve and expand services for juveniles in Cleveland County. In 1999, the Board of Directors voted to change the name of the organization from Juvenile Services, Inc. to Center for Children & Families, Inc. The programs currently supported by the organization are:

**Divorce Services** – Support and education for divorced, separated, or never married parents through classes, mediation, counseling and supervised visits and exchanges.

**Parents Assistance** – Provides support and education for parents struggling day-to-day with abuse, neglect and other related issues through specialized classes.

**Counseling** – Provides therapy, education and support to children and youth with histories of neglect and/or emotional abuse, and their parents, foster or adoptive caregivers.

**Baby Pantry** – Primarily stocked by the community, the Baby Pantry at CCFI provides formula, baby and toddler food, diapers, and other basic necessities to over 250 visitors each month.

**Bringing Up Babies** – Provides parent education, support and case management to teen and other at risk new parents through home visits.

**Boys & Girls Club of Norman** - Provides youth development services in accordance with BGCA's policies to create positive outcomes in the lives of local youth with an emphasis in 1) academic success, 2) healthy lifestyles, and 3) character and leadership development.

CCFI is an independent agency funded by grants from the Department of Health, Department of Human Services, Department of Education, and District Attorneys Council contracts with governmental entities and donations from individuals, businesses, and other not-for-profit organizations.

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** – Financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, contract funds are recognized as revenue when allowable expenses are incurred and a receivable represents that portion of the contract which CCFI has earned and/or requested, but not received. Medicaid receipts and contributions are recorded upon receipt. Expenses are recorded when a liability is incurred. Expenses incurred but not paid at year-end are represented by a liability on the statement of financial position. Grant funds received, but not yet expended for their specified purpose, are recognized as net assets with donor restrictions. Other revenue (i.e. donations) is recognized when received. Net asset balances represent cumulative revenue received over expenses incurred.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Basis of Presentation** – CCFI's financial statement presentation follows the Financial Accounting Standards Board ASU 2016-14, *Not-for-Profit Entities* (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. Accordingly, net assets of CCFI and changes therein are classified and reported as follows:

- Net assets with donor restrictions – net assets subject to donor imposed restrictions
- Net assets without donor restrictions – net assets not subject to donor-imposed restrictions

**Recognition of Donor Restrictions** – Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of the passage of time or other events specified by donors.

**Cash and Cash Equivalents** – For purposes of the statement of cash flows, cash and cash equivalents include bank accounts and investments readily convertible to cash.

Bank balances at year end are categorized as follows to give an indication of the level of risk assumed by the organization.

<u>Category</u>	<u>Balance Per Bank</u>
1) Insured or collateralized with securities held by the organization or by its agent in the organization's name.	\$ 263,244
2) Collateralized with securities held by the pledging financial institution's trust department.	0
3) Uncollateralized	0
TOTAL	<u>\$ 263,244</u>

**Investments** – Investments of the organization consist of the following:

With donor restrictions – Beneficial Interest in Assets Held by Others – CCFI has placed funds with the following foundations to be held in endowment funds.

	<u>2023</u>	<u>2022</u>
Communities Foundation of Oklahoma		
Balance, Beginning of Year	\$ 1,017	\$ 1,211
Interest and Dividends	30	23
Net Investment Income	121	( 159)
Disbursements	( 52)	( 46)
Management Fees	( 12)	( 12)
Balance, End of Year	<u>\$ 1,104</u>	<u>\$ 1,017</u>

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Oklahoma City Community Foundation	<u>2023</u>	<u>2022</u>
Balance, Beginning of Year	\$ 189,489	\$ 236,561
Reciprocal Transfers	0	0
Reinvestment of Allocation	0	0
Distribution	( 11,578)	( 11,664)
Net Investment Income	<u>30,859</u>	<u>( 35,408)</u>
Balance, End of Year	<u>\$ 208,770</u>	<u>\$ 189,489</u>
 Total Investments with Donor Restrictions	 <u>\$ 209,874</u>	 <u>\$ 190,506</u>

Investments in equity securities with readily determinable fair values are measured at fair value in the statement of financial position. Fair values are determined by reference to quoted market prices and other relevant information generated by market transactions. Investment income or loss (including gains and losses on investments, interest and dividends) is included in the statement of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law. Restricted gains and investment income whose restrictions are met in the same reporting period are reported as without donor restrictions.

Both the Communities Foundation of Oklahoma and the Oklahoma City Community Foundation also receive donations designated for CCFI by other donors. Both Foundations have been granted variance power and have the authority to distribute those donations as they see fit; therefore, those donations are not reflected in the Organization's financial statements. The corpus of the funds may not be withdrawn; however, income distributed to the organization by the funds may be used for any purpose. The interest in the endowment funds is recorded in the financial statements in accordance with generally accepted accounting principles and relevant funding agreements. The market value of investments attributable to third-party donors held by the Community Foundation of Oklahoma equaled \$2,837 and \$2,622 at December 31, 2023 and 2022 respectively. The market value of investments attributable to third-party donors held by the Oklahoma City Community Foundation equaled \$151,088 and \$135,873 at December 31, 2023 and 2022 respectively.

**Endowment Investment and Spending Policies** – The Foundations have adopted investment and spending policies, approved by their respective Boards of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Foundation's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The primary objective of the investments will be to provide for long-term return growth of principle and income without undue exposure to risk enabling the Foundations to make grants on a continuing and reasonably consistent basis. Therefore, the focus is on consistent long-term capital appreciation, with income generation as a secondary consideration. The Foundations' target is a diversified asset allocation that will enable the foundations to achieve their long-term return objectives within prudent risk parameters.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Accounts Receivable** – Accounts receivable consists of requests for advances and/or reimbursements to grantor and pass-through agencies for grant funds, as well as balances due from individuals and organizations for program fees.

**Pledges Receivable** – Pledges (promises to give) are recognized when the donor makes a promise to give to CCFI that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Pledges receivable at December 31<sup>st</sup> were as follows:

	<u>2023</u>	<u>2022</u>
Due in 1 year	\$ 130,529	\$ 127,730
Due in 2 – 5 years	47,650	68,225
Due in 6 – 10 years	15,117	18,284
Thereafter	<u>4,300</u>	<u>5,500</u>
Total	<u>\$ 197,596</u>	<u>\$ 219,739</u>

**Reserve for Uncollectible Pledges** – CCFI uses the allowance method to determine uncollectible promises receivable. This reserve has been established to more accurately reflect the value of pledges receivable. Based on historical information and trend analysis, management established this reserve at 21.5% of total pledges receivable at December 31, 2023 and 22.5% of total pledges receivable at December 31, 2022. The reserve account equaled \$42,572 on December 31, 2023 and \$48,585 on December 31, 2022.

**Property and Equipment** – Acquisitions of property and equipment are stated at cost at date of acquisition or fair value at date of donation or contribution. Expenditures for maintenance and repairs are charged to expense as incurred. Assets costing \$5,000 or more are capitalized using the straight-line method based on the estimated useful life of the asset.

**Inventory** – Inventories are stated at the lower of cost or market value and consist of diapers, formula and other items donated to be distributed to charitable beneficiaries at the Organization's discretion.

**Cost Allocation** – The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Salaries and benefits are charged directly to the programs for which work has been done based on estimates of time and effort. Occupancy costs are allocated on a square footage basis and other costs such as supplies, printing, travel, etc. which cannot be specifically identified to a program or supporting function are allocated to programs based on each program's direct salaries to total salaries expense. Allocation percentages are developed during the budget process.

## NOTES TO FINANCIAL STATEMENTS

December 31, 2023

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**Concentrations of Credit Risk** – Financial instruments that potentially expose CCFI to concentrations of credit risk consist of cash, accounts receivable, and pledges receivable. Cash is deposited in high-quality financial institutions and accounts at each institution are insured by the Federal Deposit Insurance Corporation. Accounts receivable consist of billings made to grantor agencies for services rendered or under the terms of the various grants and contracts and are considered to be fully collectible. As previously discussed, CCFI has established a reserve for uncollectible pledges to more accurately report risks associated with its pledges receivable.

**Use of Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Comparative Information** – The financial statements include certain 2022 comparative information. With respect to the statement of activities, such prior information is not presented by net asset class. In the statement of functional expenses, 2022 expenses by object are presented in total rather than by function category. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2022 from which the summarized information was derived.

### **Income Taxes and Uncertain Tax Positions**

**Income Tax Status** – The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. From time to time, the Organization has unrelated business income related to contracts with the Oklahoma Department of Mental Health and Substance Abuse Services to provide consulting services to Griffin Memorial Hospital and Central Oklahoma Mental Health Center. Revenues totaling \$0 were received for these services in 2023. No accrual has been made to accrue a liability for unrelated business income tax, as any amount due is considered to be immaterial to the financial statements.

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2023.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

**NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects CCFI's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions or board mandated restriction within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of CCFI's programs in the coming year.

	<u>2023</u>	<u>2022</u>
Financial assets at year end	\$ 854,498	\$ 1,084,979
Less those unavailable for general expenditures within one year		
Pledges Receivable – Due in more than one year, net	( 24,495)	( 43,424)
Donor Restricted – Capital Campaign	0	( 56,790)
Donor Restricted – Investments	( 209,874)	( 190,506)
Board Designated Reserves:		
For Operations	( 204,000)	( 204,000)
For Maintenance	( 60,235)	( 73,911)
For Unemployment	( 3,812)	( 10,000)
Retirement Forfeitures	( 27)	( 125)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 352,055</u>	<u>\$ 506,223</u>

As part of CCFI's liquidity management, it invests cash in excess of daily requirements in short-term investments, typically, money market funds.

**NOTE 4: PROPERTY AND EQUIPMENT**

Activity related to property and equipment is identified below.

	<u>Balance 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 2023</u>
Buildings	\$ 3,288,175	\$ 368,219	\$ 0	\$ 3,656,394
Furniture and Fixtures	44,245	95,173	0	139,418
Office Equipment	12,209	0	0	12,209
Play Equipment	88,110	17,702	0	105,812
	<u>3,432,739</u>	<u>\$ 481,094</u>	<u>\$ 0</u>	<u>3,913,833</u>
Less Accumulated Depreciation	( 633,139)	\$( 92,608)	\$ 0	( 725,747)
Net Property and Equipment	<u>\$ 2,799,600</u>			<u>\$ 3,188,086</u>

Current year depreciation expense equaled \$92,608.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

**NOTE 5: FAIR VALUE MEASUREMENT**

The definition of fair value for financial reporting, establishes a framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable.

Fair value is defined as the amount that would be received from the sale of an asset or paid for the transfers of a liability in an orderly transaction between market participants, i.e. an exit price. To estimate an exit price, a three-tier hierarchy is used to prioritize the inputs.

**Level 1:** Quoted Prices in active markets for identical securities.

**Level 2:** Other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment spread and credit risk).

**Level 3:** Significant unobservable inputs (including the organization's own assumptions in determining the fair value of investments).

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at December 31<sup>st</sup> are as follows:

Fiscal year ended December 31, 2023

<b>Description</b>	<b>Fair Value</b>	<b>Quoted Prices In Active Markets for Identical Assets (Level 1)</b>	<b>Other Significant Observable Inputs (Level 2)</b>
Investments:			
Community Foundation of Oklahoma	\$ 1,104	\$ 1,104	\$ 0
Oklahoma City Community Foundation	<u>208,770</u>	<u>208,770</u>	<u>0</u>
Total Investments	<u>\$ 209,874</u>	<u>\$ 209,874</u>	<u>\$ 0</u>

Fiscal year ended December 31, 2022

<b>Description</b>	<b>Fair Value</b>	<b>Quoted Prices In Active Markets for Identical Assets (Level 1)</b>	<b>Other Significant Observable Inputs (Level 2)</b>
Investments:			
Community Foundation of Oklahoma	\$ 1,017	\$ 1,017	\$ 0
Oklahoma City Community Foundation	<u>189,489</u>	<u>189,489</u>	<u>0</u>
Total Investments	<u>\$ 190,506</u>	<u>\$ 190,506</u>	<u>\$ 0</u>

# NOTES TO FINANCIAL STATEMENTS

December 31, 2023

## NOTE 6: CONCENTRATIONS

CCFI derives a significant amount of its revenue from service contracts and grants from federal and state agencies. A significant reduction in the level of revenue from these agencies could have a material effect on the organization's programs, activities and operations.

## NOTE 7: DONATED MATERIALS AND SERVICES

Donated materials and services are reflected as contributions at their estimated value on the date of receipt based on industry standards. The financial statements include the following in-kind donations:

	<u>2023</u>	<u>2022</u>
Space	\$ 56,500	\$ 73,000
Donated Goods	135,021	46,927
Professional Services	0	0
Total	<u>\$ 191,921</u>	<u>\$ 119,927</u>

Many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. Volunteers provided 1,536 hours of non-professional services in 2023 and 3,911 hours in 2022.

## NOTE 8: BOARD DESIGNATED NET ASSETS

Management has designated a portion of net assets without donor restrictions for the following uses:

	<u>2023</u>	<u>2022</u>
Operating Reserve	\$ 204,000	\$ 204,000
Maintenance Reserve	60,235	73,911
Unemployment Reserve	3,812	10,000
Total Designated Net Assets Without Donor Restrictions	<u>\$ 268,047</u>	<u>\$ 287,911</u>

## NOTE 9: CONTINGENCIES

In the normal course of operations, CCFI receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to insure compliance with conditions precedent to the granting of the funds. Any liability for a reimbursement which may arise as the result of the audits of the grant funds is not believed to be material.

## NOTE 10: COMPENSATED ABSENCES

The organization recognizes its obligation relating to employees' rights to receive compensation for future absences attributable to services already rendered. Amounts accrued have been derived from the payroll system and estimated based on hours of leave accrued. The organization's liability for compensated absences equaled \$50,068 on December 31, 2023 and \$51,996 on December 31, 2022.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 11: EMPLOYEE BENEFIT PLANS

IRC Section 125 Flexible Benefits Plan – The organization maintains a cafeteria plan under Section 125 of the Internal Revenue Code. The benefits offered are medical expense reimbursement and dependent care reimbursement. An employee is eligible to participate if he/she works a minimum of 20 hours per week and may become a participant on the first day of the month following 30 days of employment.

IRC Section 403(b) Plan – CCFI's basic employer contribution plan is an ERISA 403(b) defined contribution plan. Employees are eligible to participate if they work at least 20 hours per week. Eligibility, benefits, definitions and requirements are determined by the Plan Agreement.

The Board of Directors may provide a non-elective employer retirement contribution, based on available financial resources, by a percentage to be determined by the Board, of each employee's annual salary. The employer contribution is authorized by the Board of Directors as part of the annual budget process and, like all items within the budget, is subject to change at any time by the Board of Directors depending on the financial status and needs of the Center for Children and Families, Inc. Additionally, the employee may choose to contribute up to 2% of their annual wages to be eligible for up to 2% employer match. Employer contributions for the years ended December 31, 2023 and 2022 equaled \$57,160 and \$45,849 respectively.

NOTE 12: LEASES

The Organization leases certain equipment. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our statements of financial position.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 12: LEASES, CONTINUED

In January 2022, CCFI entered into an operating lease for equipment with terms of 60 payments at \$324 per month.

In April 2022, CCFI entered into an operating lease for equipment with terms of 60 payments at \$80 per month.

In August 2023, CCFI entered into an operating lease for equipment with terms of 60 payments at \$40 per month.

Total lease payments for the year were \$4,544 principle and \$925 interest.

As of December 31, 2023, the right-of-use (ROU) asset had a balance of \$25,892 with Accumulated Amortization of (\$9,478), as shown in noncurrent assets on the statement of financial position; the lease liability is included in other current liabilities (\$5,037) and other long-term liabilities (\$12,677). The lease asset and liability were calculated utilizing the risk-free discount rate (5%), according to the Organization's elected policy. Lease amortization for the year was \$4,822.

Maturities of operating lease liabilities as of December 31, 2023:

Year Ending December 31:	
2024	\$ 5,752
2025	5,752
2026	5,752
2027	1,188
2028	<u>480</u>
Total Lease Payments	18,916
Less: Interest	( <u>1,202</u> )
Present value of lease liabilities	\$ <u>17,714</u>

NOTE 13: SUBSEQUENT EVENTS

Management of CCFI has evaluated subsequent events through May 15, 2024, which is the date the financial statements were available to be issued.

# Saunders & Associates, PLLC

## Certified Public Accountants

Item 1.

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272

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

Board of Directors  
Center for Children & Families, 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 Center for Children & Families, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 15, 2024.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center for Children & Families, Inc.'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 Center for Children & Families, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Center for Children & Families, Inc.'s internal control.

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

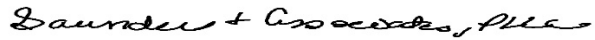
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

#### Compliance and Other Matters

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

**Purpose of This Report**

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



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

May 15, 2024

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

Item 1.

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272

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

Board of Directors  
Center for Children & Families, Inc.

#### **Report on Compliance for Each Major Program**

We have audited Center for Children & Families, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Center for Children & Families, Inc.'s major federal programs for the year ended December 31, 2023. Center for Children & Families, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Center for Children & Families, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Center for Children & Families, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Center for Children & Families, Inc.'s compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, Center for Children & Families, 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 December 31, 2023.

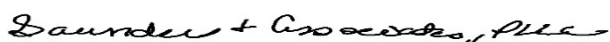
## Report on Internal Control Over Compliance

Management of Center for Children & Families, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Center for Children & Families, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Center for Children & Families, Inc.'s 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

May 15, 2024

## SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2023

Program Title/Source	Identifying Number	CFDA No.	Additional Identifier	Expenditures
<b>Federal Funding:</b>				
<u>U. S. Department of Justice</u>				
Passed Through Oklahoma District Attorney's Council:	N/A			
VOCA Program		16.575		\$ 198,250
Total U. S. Department of Justice				<u>198,250</u>
<u>U.S. Department of Health &amp; Human Services</u>				
Passed through Oklahoma Dept. of Human Services	N/A			
Temporary Assistance for Needy Families		93.558		559,754
Community-Based Child Abuse Prevention		93.590		161,202
Access and Visitation Services		93.597		26,933
Maternal and Child Health Services Block Grant		93.994		<u>97,156</u>
Total U.S. Department of Health & Human Services				<u>845,045</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through City of Norman, Oklahoma	N/A			
Community Development Block Grant		14.228		<u>210</u>
Total U. S. Department of Housing and Urban Development				<u>210</u>
<u>U.S. Department of Treasury</u>				
Passed through Oklahoma Dept. of Education	LKTERYHRURN6			
Elementary and Secondary School Emergency Relief		21.027	COVID	291,068
Passed through Oklahoma Dept. of Commerce				
ARPA for Non-Profits Relief Program		21.027	COVID	75,000
Passed through City of Norman, Oklahoma				
Coronavirus State and Local Fiscal Recovery Funds		21.027	COVID	<u>215,000</u>
Total U. S. Department of Treasury				<u>581,068</u>
<u>U.S. Department of Agriculture</u>				
Pass through Regional Food Bank of Oklahoma	N/A			
Child and Adult Food Program		10.558		<u>3,605</u>
Total U. S. Department of Agriculture				<u>3,605</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ <u>1,628,178</u>
<b>State Funding:</b>				
<u>Oklahoma Department of Human Services</u>				
Parent's Assistance Program:				
Child Abuse Prevention (23-24)				\$ 45,294
Child Abuse Prevention (22-23)				41,790
Home Visitation Services (23-24)				81,665
Youth Mentoring Incentive Grant (23-24)				5,400
Youth Mentoring Incentive Grant (22-23)				<u>6,205</u>
Total Oklahoma Department of Human Services				<u>180,354</u>
<u>Oklahoma Department of Mental Health</u>				
Health & Fitness Grant (23-24)				4,639
Health & Fitness Grant (22-23)				<u>2,619</u>
Total Oklahoma Department of Mental Health				<u>7,258</u>
TOTAL EXPENDITURES OF STATE AWARDS				\$ <u>187,612</u>

\* The accompanying notes are an integral part of the financial statements.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2023

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Center for Children & Families, 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). Because the schedules only present a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2: CONTINGENT LIABILITIES

The organization participates in a number of federally assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 3: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related Federal financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with agencies.

NOTE 4: INDIRECT COSTS

Center for Children & Families, Inc. has elected to use the 10 percent de minimus indirect cost rate as allowed under the *Uniform Guidance*.

NOTE 5: SUBRECIPIENTS

Center for Children & Families, Inc. has no subrecipients.

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2023

None reported.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2023

**Section 1 – Summary of Auditor’s Results**

*Financial Statements:*

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weakness(es)? ☐ Yes ☒ None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? ☐ Yes  
☒ No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

*Identification of Major Programs:*

CFDA #  
21.027

PROGRAM TITLE  
Coronavirus State and Local Fiscal Recovery Funds

**Section II – Financial Statement Findings and Questioned Costs:**

None reported.

**Section III – Federal Awards Findings and Questioned Costs:**

None reported.



The Norman Firehouse Art Center's

# 2025 Organization Annual Report

Fiscal Year: September 1, 2023 – August 31, 2024

City of Norman and Parks and Recreation Board

## ANNUAL REPORT

01. Organization Mission Statement and Strategic Plan
02. Current Board of Directors, Staff, and Faculty
03. Narrative of Annual Activities
04. Financial Information and Budget
05. Other Sources of Income
06. How Past Funding was Used
07. Financial Statement and Tax Statements for the Past Year
08. New Requests for FYE 2026
09. Charges and Fees for Services Provided
10. Number of Participants
11. Board of Directors' Actions to Generate Income

## ATTACHMENTS

Three-year Profit and Loss  
 Breakdown of Revenues by Category 23-24  
 Norman Firehouse Arts Center - Form 8868 2023  
 FY 23-24 Statement of Activity  
 FY 23-24 Statement of Financial Position  
 FY 24-25 Budget

Donation Acceptance 1  
 Donation Acceptance 2  
 Strategic Plan 2022

# 1. Organization Mission Statement and Strategic Plan

## Mission Statement

The Norman Firehouse Art Center enriches our community by offering the highest quality visual arts education, experiences, and exhibitions.

## Strategic Plan

Please refer to the attachment “Strategic Plan outline-priorities 2022” to view our strategic plan.

# 2. Current Board of Directors, Staff, and Faculty

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## BOARD MEMBERS

**President:** Kendall Hurley  
**Secretary:** Allison Palmer  
**Treasurer:** Tanya Ingels  
 Jordan Stringer  
 Dr. Jeff Buyten  
 Kaimee Kellis  
 Richard McKown  
 Ricci McManaman

## LATINO CULTURAL COMMITTEE

Narciso Argüelles  
 Sam Wargin Grimaldo  
 Mariana Llanos

## FACULTY

**Jewelry:** Elyse Bogart  
**Glass:** Chris Burnett  
**Ceramics:** Katherine Gaff  
**Ceramics:** Tim Sullivan  
**Drawing:** Cody Wilson  
**Painting:** Karis Chambers  
**Painting:** Thomas Stotts  
**Embroidery:** Darci Lenker  
**Printmaking:** Eric Piper

## STAFF

**Executive Director/Curator:** Andy Couch  
**Programs Coordinator:** Dr. Nikki Krumwiede  
**Artist Coordinator:** Casey Gilman  
**Communications Coordinator:** Sammy Babb  
**Programs Assistant:** Savannah Tallbear  
**Contract Accountant:** Susan Barnes

## ADVISORY BOARD

Fred Schmidt  
 Glenda Hufnagel  
 Nancy McClellan  
 John Downs

**Printmaking:** Jenna Bryan  
**Sculpture:** CJ Carter  
**Art Forces Instructor:** Brendon “B” Williams  
**Children’s Instructor:** Deanna Wong  
**Children’s Instructor:** Jane Lawson  
**Children’s Instructor:** Lumen Miramontes  
**Children’s Instructor:** Anna McQuown  
**Children’s Instructor:** Kori Caparelli

### 3. Narrative of Annual Activities

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#### Overview of Activities for FY 2023 – 2024

The Firehouse Art Center (Firehouse) is a community arts center in Norman, OK established in 1970 operating out of a city-owned building which previously served as a fire station. It houses professional visual arts studios and classrooms that provide children, teen, and adult education and enrichment programs, as well as a gallery and gift shop which are free to the public. We promote visual arts awareness and accessibility, provide art exhibitions, and offer opportunities that support local artists.

In a typical year, the Firehouse serves thousands of individuals through our visual arts programming. This includes offering in-house visual arts classes to children, teens, and adults through quarterly semesters. Classes are offered in a variety of mediums, including painting, drawing, printmaking, fiber, jewelry making, glass, sculpture, and ceramics.

The Firehouse's outreach programming strives to make arts education available to all individuals, regardless of age, ability, or socioeconomic status. We pursue this goal through accessibility programming for underserved communities, including the **Healing Studio** for adults with disabilities, **Firehouse Equality Club** in partnership with Norman Pride, and **Art Forces** for U.S. Military Veterans and active service members. The Firehouse also provides drawing instruction at the OKC Zoo through **ZOO Sketch**, as well as visual arts experiences at Norman festivals and school events to encourage visual arts learning, creative thinking, and self-expression. Finally, the Firehouse provides free art experiences and programming through the Firehouse Gallery, which presents three in-house exhibitions and three culturally relevant exhibitions each year. All accessibility and outreach programming is offered at no cost to the participants.

The Firehouse, along with granting partners the Oklahoma Arts Council, the Norman Arts Council, and Allied Arts, continues to build a cultural infrastructure to strengthen the arts in Norman and its surrounding communities. By offering equal access to educational, high-quality visual art opportunities for everyone, regardless of their socioeconomic background, the Firehouse is laying the groundwork for generations of individuals with the knowledge, appreciation, and personal investment in the arts to become advocates for the future of the arts in the state of Oklahoma.

# Arts Education

The Firehouse offers in-house visual arts classes and workshops to hundreds of individuals each year. These classes are offered in a variety of mediums and developed for a wide range of artistic aptitudes and skill levels. The Firehouse's children's programming follows *Oklahoma Academic Standards for Fine Arts* guidelines. Children's classes are offered for ages 5-14



through our Art After School Program during the Winter, Spring, and Fall semesters and our Children's Summer Art Program during the Summer semester. This year, we also piloted our new **Fire Tots** program, where students ages 2-4 and their parents to learn the foundations of art together.

The Teen Program is designed to supplement the visual arts education available in Norman and area middle and high schools. These advanced classes and workshops focus on increasing technical study for ages 13 to 17 and encourage creativity and self-expression while setting high expectations for the development of technical visual arts skills.

# Accessibility Programming

**Healing Studio**, an open studio environment for adults with varying degrees of cognitive, physical, and learning disabilities, is held at the Firehouse in 32 weekly sessions. Participants are introduced to visual arts principles and materials, art history, and methods of expression in a supportive environment.

**Art Forces** is a creative new Firehouse program which was begun in April 2023. This program, taught by a veteran instructor, offers veterans and active service members a welcoming environment to explore their creativity. These classes meet once per month and are offered at no cost to the participants.

A collaboration between Firehouse Art Center and Norman Pride, **Firehouse Equality Club** is a dynamic and inclusive community dedicated to promoting equality through the creative expression of visual arts. Meeting once a month, our club provides a welcoming space for all individuals, their families, and allies to come together, share experiences, and create art with a rotating roster of instructional artists.



# Community Outreach Programming

In an effort to reach more underserved populations and engage more people with the visual arts, the Firehouse developed partnerships with Norman and metro area community organizations to facilitate free art activities at events and festivals. These events include the City of Norman Parks and Recreation's Outdoor Movie Series, International Festival, Juneteenth, and Earth Day, the University of Oklahoma's National Weather Festival, The



**May Fair**  
At Campus Corner

Science Museum's Tinkerfest, Assistance League of Norman's May Fair, the Pioneer Library's Celebration! Culture, Community, and more. These events attract children and adults from a wide geographic base, encompassing an even broader area than that of participants in our in-house classes. The scope and range of programming implemented by the Firehouse is designed to ensure all individuals, regardless of age or socioeconomic status, are able to participate and engage with visual art.

**ZOO Sketch**, which meets monthly at the Oklahoma City Zoo & Botanical Gardens, is designed for individuals interested in drawing animals and nature from life. This

program includes sessions on drawing techniques through live observations; participants can sketch their observations of animal behaviors, movements, and personalities with instruction from a Firehouse faculty member.

The **Firehouse Gallery and Gift Shop** are free to the public, promote visual arts awareness and community involvement, and provide visual arts exhibitions and opportunities that support local artists. The Firehouse's gift shop is unique to Norman, as all artists represented are Oklahoma-based and all items in the gift shop are original works of art.

The Firehouse Gallery offers an exciting exhibition calendar each year, presenting three in-house exhibitions and three culturally relevant exhibitions annually and providing free art experiences and programming to our community.



**Exhibition Opening Reception**  
At the Firehouse Art Center

## Building Improvements

In an effort to create a more functional, inviting space, the Firehouse has invested over \$150,000 into improving our building. This included the creation of our new Pottery Patio. During the course of the project, the Firehouse's kiln yard, which previously functioned as a storage area, was renovated into a small outdoor event space with a functional gas kiln and space for our clay mixer. This area provides additional space to host guests during events and creates a welcoming atmosphere for students. Improvements also include the addition of a security and surveillance system that has already proven valuable in assisting the Norman Police Department.

The Firehouse is also working to make our building a local attraction through the creation of public art. During the past year, the Firehouse commissioned nine new public murals on our building and in the surrounding Lions Park, totaling \$60,135 paid to mural artists. Our goal is to make our space colorful and inviting while showcasing the talent of Oklahoma artists.

Please refer to the attachments "Donation Acceptance 1" and "Donation Acceptance 2" to view the Firehouse's donations toward building improvements.

**Pottery Patio Project**  
At the Firehouse Art Center



**New Public Murals**  
Mural by Lumen Miramontes

## 4. Financial Information and Budget

Please refer to the attachment "FY 23-24 Statement of Financial Position" to view our financial information.

Please refer to the attachment "FY 24-25 Budget" to view our budget.

## 5. Other Sources of Income

Please refer to the attachment "Breakdown of Revenues by Category 23-24" to view our other sources of income.

## 6. How Past Funding was Used

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Please refer to the attachment “Three-year Profit and Loss” to view how past funding was used. Please request additional reports if more information is needed on how past funding was used.

## 7. Financial Statements and Tax Statements for the Past Year

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Please refer to the attachment “FY 23-24 Statement of Activity” to view our financial statements for the past year.

Please refer to the attachment “Norman Firehouse Arts Center - Form 8868 2023” to view our tax statements for the past year.

## 8. New requests for Fiscal Year Ending 2026

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Support from the City of Norman is essential to helping us fulfill our mission, especially in providing accessible visual arts programming for underserved groups, including adults with disabilities, veterans and active military, the elderly, and youth from disadvantaged socioeconomic backgrounds. The City has consistently provided operational support, which has been critical in sustaining our services to the Norman community.

For the fiscal year ending in 2026, the Firehouse Art Center is requesting \$150,000 in operational funding. Last year, we made an investment of over \$150,000 into our building. In partnership with the Parks and Rec Department, we led a series of renovations to create a more functional and welcoming space for our community. These improvements included the installation of nine public artworks, the addition of new equipment for our programs, and the implementation of a security and surveillance system that has already proven valuable in assisting the Norman Police Department. Despite our limited space, we’ve focused on making the Firehouse a more inviting place for our students and visitors. These upgrades were made possible through private donations, grants, and strong community partnerships.

Additionally, we’ve invested over \$35,000 in supporting the Norman Public Schools (NPS) system. One of our highlights this year has been the launch of *Art Sparks*, a new program for 5th-grade students who don’t have access to visual arts education. Through a partnership with the University of Oklahoma, we also became a host site for the U.S. State Department’s Professional Fellows Exchange Program. This two-way global exchange promotes mutual understanding, enhances leadership skills, and builds sustainable partnerships between emerging leaders from the U.S. and abroad.

These initiatives reflect our ongoing commitment to enriching our community through arts and cultural exchange, and we are grateful for the City of Norman's continued support in helping us achieve our goals.

## 9. Charges and Fees for Services Provided

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### Children's Classes

- **Art After School:**  
\$114.00 for 8 weeks/10 hours of visual arts education
- **Children's Summer Art Program:**  
\$114.00 for 1 week/10 hours of visual arts education  
OR  
\$228.00 for 2 weeks/20 hours of visual arts education
- **Youth and Teen Program:**  
\$192.00-\$219.00 for 8 weeks/16 hours of arts education

### Adult Classes

- **Drawing:** \$192.00 for 8 weeks/16 hours of lessons
  - **Painting:** \$192.00 for 8 weeks/16 hours of lessons
  - **Printmaking:** \$192.00 for 8 weeks/16 hours of lessons
  - **Jewelry:** \$258.00 for 8 week/24 hours of lessons
  - **Glass:** \$192.00 for 8 week/16 hours of lessons
  - **Ceramics:** \$219.00 for 8 week/16 hours of lessons
- Classes may have additional material and/or technical fees.*

### Workshops

The Firehouse sometimes offers seasonal workshops on a quarterly basis; these workshops give new and returning students a taste of the mediums and techniques offered in the longer semesters. Prices for these workshops vary depending on their length and medium.

### Adults with Disabilities

Healing Studio is free to participants through scholarships valued at \$30 per weekly, two-hour session. The Firehouse provides up to 12 scholarships a week to individuals with varying degrees of cognitive, physical, and learning disabilities through the Healing Studio program. The weekly sessions provide a supportive, low stress environment for students to experiment with their own creative process.

## Scholarships

- **18** scholarships were awarded to children and teens for 10 hours of visual arts classes.
  - Executive Director determines eligibility of each applicant.
  - **Art Stars scholarships** are awarded based on artistic aptitude.
  - **Needs-based scholarships** are offered upon request to students with free and reduced lunch qualification.
- **275** weekly Healing Studio scholarships were awarded to adults for 2-hour sessions.

## 10. Number of Participants

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### Age of Participants

- Children's Classes: 5-14
- Teen Classes: 13-17
- Adult Classes: 17 and up

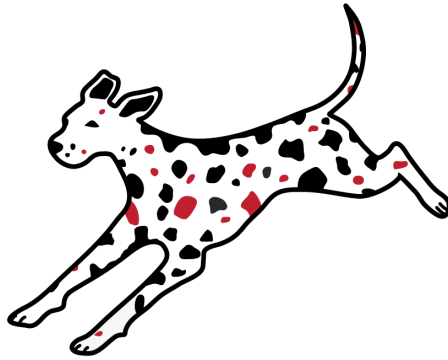
### Summary of Participants for FY 23-24

PROGRAMS	ATTENDANCE 22-23	ATTENDANCE 23-24
Gallery and Giftshop	947	2,072
Community Events	2,276	3,823
<b>Community Arts Programming</b>	<b>3,223 total attendees</b>	<b>5,895 total attendees</b>
Children's Art Classes	314	427
Teen Classes	21	37
Adult Classes	381	518
Workshops	21	79
Accessibility Programming	338	390
<b>Arts Learning in the Community</b>	<b>1,075 total students</b>	<b>1,451 total students</b>
<b>TOTAL PARTICIPANTS</b>	<b>4,298</b>	<b>7,346</b>

## 11. Board of Directors' Actions to Generate Income

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The Board of Directors at the Firehouse Art Center review financial needs annually with the Executive Director with information provided by our accountant. This information leads to the development of a plan for the upcoming fiscal year. Each year, the Board and Executive Director identify the gap between income and expenses during the preparation of the fiscal year budget. The approach to closing that gap becomes part of the organizational plan for the coming fiscal year, and the Board of Directors takes full responsibility for those areas of funding that are within their ability. These have typically included sponsor/donor solicitation, enrollment promotion, and membership recruitment. For more information on our action plans, please refer to the attachment "Strategic Plan outline-priorities 2022."



# **FIREHOUSE**

## **ART CENTER**

### **Strategic Plan** Planning Document

Board of Directors Meeting  
November 6, 2022

## Overview

The following is a **Strategic Plan** for review and discussion. The Strategic Plan when flushed out and adopted becomes a road map for the Firehouse for the next 5 years. It is a dynamic document which means that it is not cast in stone, but instead is reviewed annually to see if there are any course adjustments to make. The annual review is also an opportunity to reflect on our progress and accomplishments.

Our immediate task is to:

1. **Review, refine, and adopt the Goals identified.**
2. **Review, refine, and adopt the Objectives identified.**
3. **Prioritize the Objectives that are most important to be accomplished by year.**
4. **Break down the top Objectives and identify the Tactics and Action Plan for year 1.**

Reference Documents previously distributed.

Strategic Planning Overview

SWOT Process Analysis

## **Firehouse Vision**

Enhancing our community through the visual arts

## **Firehouse Mission**

The Norman Firehouse Art Center enriches our community by offering the highest quality visual arts education, experiences, and exhibitions.

### **1. Goal 1: Annual Funding**

Develop an approach to annual funding that creates income from every current and potential new funding source to exceed a balanced annual budget for Firehouse programs and operations.

#### **a. Objective 1 Identify all the areas of established and potential income**

- i. Strategy 1: Maintain relationships and excellence in grant writing quality with existing granting organization.*
- ii. Strategy 2: Develop relationships with new foundations and explore additional local/regional grant opportunities.*
- iii. Strategy 3: Create lucrative partnerships that serve the museum's mission and grow our audiences.*

#### **b. Objective 2 Increase memberships and upgrade membership levels**

- i. Strategy 1: Establish a required membership recruitment goal for each board member to achieve.*
- ii. Strategy 2: Research other non-profit membership levels and offerings to upgrade levels of membership.*
- iii. Strategy 3: Write a dedicated plan with achievable outcomes and incentives to increase membership through marketing opportunities.*

#### **c. Objective 3 Increase the number of Corporate Sponsors/Donors**

- i. Strategy 1: Assess our current impact and cost related to programs and offerings that need sponsorship to underwrite the cost.*
- ii. Strategy 2: Identify creative sponsorship opportunities that will entice potential donors.*

- iii. *Strategy 3: Plan new offerings that will give corporate representation in building and marketing incentives through programming.*
- d. Objective 4 Increase class enrollment to achieve profitable course offerings
  - i. *Strategy 1: Recruit new faculty to develop relevant offerings that will attract broader audiences.*
  - ii. *Strategy 2: Expand our offerings beyond our current enrollment schedule and model.*
  - iii. *Strategy 3: Learn from other art organizations about future curriculum and offerings that are in high demand and are rising in popularity.*
- e. Objective 5 Identify and Plan fundraising events to support programs
  - i. *Strategy 1: Develop signature fundraising event that includes the following:*
    - a. *Art Auction*
    - b. *Annual Dinner*
    - c. *Award Ceremony*
    - d. *In-kind support from major partners*
  - ii. *Strategy 2: Create new partnerships with specific non-profits and develop joint fundraising events, and new programs. Become relevant to other non-profit audiences, become relevant to new donors.*
  - iii. *Strategy 3: Hold fundraising events that allow participants and students to be involved to facilitate participation with a current or an existing audience. i.e., Winter Chili Bowl with bowls made from Firehouse classes.*
- f. Objective 6 Pursue new and grow existing endowments
  - i. *Strategy 1: Established a Planned Giving procedure to gain funds from future estates and existing individual donor estates.*
  - ii. *Strategy 2: Provide opportunities for existing individual endowment donors to engage with the organization in order to maintain and grow relationships.*
  - iii. *Strategy 3: Development endowments to fund major annual expenses. i.e., payroll, The Wylodean and Bill Saxon Executive Director and Curator*

g. Objective 8 Other revenues; Giftshop, City of Norman, Experiences

- i. *Strategy 1: Continue to develop relationship with the City of Norman*
- ii. *Strategy 2: Assess the revenue made in the gift shop. Make changes to consignment artists and wholesale offerings to increase revenue and make better use of space.*
- iii. *Strategy 3: Develop revenue generating experiences that utilize our unique network of relations. i.e. Travel Programs*

**2. Goal 2: Firehouse Board of Directors Recruitment**

Strengthen and increase board effectiveness through growing the size and diversity, educating members on Firehouse and non-profit operations and developing a culture of involvement.

a. Objective 1 Board Member Recruitment/Retention; the board needs to grow in size and retain the members it has.

- i. *Strategy 1: Assess current board strengths, diversity and size*
  - Tactic 1; have current board members identify their respective strengths and diversity*
    - Action 1; utilize current matrix and have board members fill out*
      - Collect information for upcoming board meeting (TBD)*
      - Action 2; summarize collective board strengths/diversity in a single matrix*
        - Summarize information for upcoming board meeting (TBD)*
    - Tactic 2; Identify desired board strengths, areas of diversity and size*
      - Action 1; have the board collectively discuss and develop a consensus on strengths, diversity and size*
        - Have discussions at upcoming board meeting (TBD)*
- ii. *Strategy 2: Solicit Candidates; actively seek out candidates, make contact and explore their interest*
  - Tactic 1; Create a board member position document for use in soliciting candidates (sim. to position open, taking applications for, emphasize strengths)*

*Tactic 2; identify sources of where to find candidates; community organizations, leadership programs, personal contact lists and networks*

*Tactic 3; from sources identified, identify potential candidates that can help achieve the desired list of strengths, diversity and size from a.i.T2.A1.*

iii. *Strategy 3: Active Solicitation*

*Tactic 1; Review protocol for new member solicitation*

*A1; Review at upcoming board meeting (TBD)*

*Tactic 2; Pair sponsor/mentors and candidates*

*Tactic 3; Approach potential candidates in informal setting*

*Tactic 4; Candidate interviews; Exec, Dir, Board Pres., Sponsor*

*Tactic 5; Board Approval*

iv. *Strategy 4: Board Member Retention*

*Tactic 1; Mentoring Program*

*Tactic 2; Board communication*

b. **Objective 2 Knowledge Development;** work towards an informed and knowledgeable board regarding understanding of non-profits and Firehouse operations

i. *Strategy 1: Identify important areas of board knowledge*

ii. *Strategy 2: Develop a path for learning*

iii. *Strategy 3: Conduct educational learning lessons*

iv. *Strategy 4: Develop an understanding of board responsibilities*

c. **Objective 3 Board Engagement;** create a culture of engagement and accountability

i. *Strategy 1: Identify those areas of opportunity for engagement*

ii. *Strategy 2: Define the Firehouse culture*

iii. *Strategy 3: Expand requirements and commitments*

**3. Goal 3: Relevancy**

Plan a unique series of community programs, and events that will provide an opportunity to reintroduce the Firehouse brand and legacy and set the stage for the future partnerships. By developing new community-based partnerships, the

Firehouse will grow by providing relevant experiences for communities of interest and new audiences.

- a. Objective 1 Define what is relevant and irrelevant in our community
  - i. *Strategy 1: Survey current faculty, staff, students, and community to understand the overall opinion.*
  - ii. *Strategy 2: Assess attendance from current and previous programs, events, and classes.*
  - iii. *Strategy 3: Collect data from other community events and programs to determine what is relevant.*
- b. Objective 2 Identify Communities of Interests
  - i. *Strategy 1: Plan potential partnerships with cultural groups that share our commitment to education, DEI culture, and health and wellness.*
  - ii. *Strategy 2: Observing other arts organizations and their relevant partnerships.*
  - iii. *Strategy 3: Appealing to multiple new or previous audiences. i.e., potters, pet owners, park enthusiasts, etc.*
- c. Objective 3 Establish Firehouse Values
  - i. *Strategy 1: Determine values through focus groups comprised of faculty, staff, board, and community members.*
  - ii. *Strategy 2: Create opportunities to develop shared values with our current and future audiences.*
  - iii. *Strategy 3: Growing our future audiences through our values and new partnerships.*



# Norman Firehouse Art Center

Item 1.

## Statement of Activity

September 2021 - August 2024

	SEP 2021 - AUG 2022	SEP 2022 - AUG 2023	SEP 2023 - AUG 2024	TOTAL
<b>Revenue</b>				
4000 Contributions	3,261.46	21,777.22	74,451.53	\$99,490.21
4100 Investment Income	10,467.55	10,961.08	12,617.83	\$34,046.46
4200 Support	192,687.04	219,607.49	257,587.75	\$669,882.28
4300 Memberships	10,100.00	18,100.00	7,150.00	\$35,350.00
4400 Classes	97,909.99	113,579.25	155,261.78	\$366,751.02
4500 Sales	16,921.71	20,653.43	25,600.79	\$63,175.93
4600 Special Events Income			3,643.00	\$3,643.00
4800 Other Revenues	-20,264.10	8,637.55	16,339.57	\$4,713.02
4850 In-Kind Revenues	77,300.00	77,300.00	108,300.00	\$262,900.00
4999 Funds Released from Restriction			25,000.00	\$25,000.00
<b>Total Revenue</b>	<b>\$388,383.65</b>	<b>\$490,616.02</b>	<b>\$685,952.25</b>	<b>\$1,564,951.92</b>
<b>Cost of Goods Sold</b>				
5001 Cost of Goods Sold		274.78	1,397.20	\$1,671.98
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$274.78</b>	<b>\$1,397.20</b>	<b>\$1,671.98</b>
<b>GROSS PROFIT</b>	<b>\$388,383.65</b>	<b>\$490,341.24</b>	<b>\$684,555.05</b>	<b>\$1,563,279.94</b>
<b>Expenditures</b>				
5000 Salary Wages	149,612.45	186,558.25	207,314.16	\$543,484.86
5100 Payroll Expenses	20,579.86	33,267.49	44,861.68	\$98,709.03
5300 Professional Services	77,252.63	77,241.93	109,679.82	\$264,174.38
5350 Travel	7,270.24	1,819.26	11,909.07	\$20,998.57
5400 Supplies	6,780.07	14,689.02	20,455.92	\$41,925.01
5412 Exhibit Programming Expense		20,288.05	24,410.45	\$44,698.50
5413 Exhibition Expense			4,354.21	\$4,354.21
5450 Postage	631.88	905.77	1,370.65	\$2,908.30
5500 Occupancy Expenses	19,234.38	17,753.69	26,501.17	\$63,489.24
5600 Membership Discounts-Tuition	1,719.99	1,845.20	1,496.17	\$5,061.36
5601 Member Discount-Gift/Gallery	266.78	436.66	1,436.96	\$2,140.40
5630 Other Discounts	10.52	572.64	147.29	\$730.45
5900 Printing	51.53	2,581.77	2,159.43	\$4,792.73
6000 Advertising	2,889.23	1,680.88	2,259.59	\$6,829.70
6001 Marketing	2,437.64	2,353.34	3,572.89	\$8,363.87
6004 Staff Appreciation			941.22	\$941.22
6010 Awards and Gifts	93.86	259.07	400.00	\$752.93
6015 Entertainment/Recruiting	740.95	315.00	819.99	\$1,875.94
6017 Entertainment/Food	1,312.89	3,599.43	1,360.97	\$6,273.29
6020 Bank Service Charges		72.92		\$72.92
6021 Credit Card Fees	4,439.51	4,895.15	3,328.42	\$12,663.08
6030 Insurance	10,961.39	9,488.63	9,076.14	\$29,526.16
6150 City/Chamber Events	0.00		40.46	\$40.46



# Norman Firehouse Art Center

Item 1.

## Statement of Activity

September 2021 - August 2024

	SEP 2021 - AUG 2022	SEP 2022 - AUG 2023	SEP 2023 - AUG 2024	TOTAL
6200 Special Events Expense	100.00	1,703.04	5,598.20	\$7,401.24
6210 Dues and Subscriptions	699.00	2,614.68	2,101.55	\$5,415.23
6220 Equipment Acquisition	736.92	1,550.76		\$2,287.68
6230 Technology	6,479.15	2,594.02	7,845.63	\$16,918.80
6500 Depreciation	5,697.18	6,356.22	7,943.11	\$19,996.51
6660 In-Kind Expenses	77,300.00	77,300.00	108,300.00	\$262,900.00
<b>Total Expenditures</b>	<b>\$397,298.05</b>	<b>\$472,742.87</b>	<b>\$609,685.15</b>	<b>\$1,479,726.07</b>
NET OPERATING REVENUE	<b>\$ -8,914.40</b>	<b>\$17,598.37</b>	<b>\$74,869.90</b>	<b>\$83,553.87</b>
NET REVENUE	<b>\$ -8,914.40</b>	<b>\$17,598.37</b>	<b>\$74,869.90</b>	<b>\$83,553.87</b>

## Breakdown of Revenues by Category

	FY 23/24	% of Revenue
<b>Grants &amp; Contributions</b>		
Indiv/Corp Donations	74,451.53	11.60%
Investment Income	12,617.83	1.90%
Other Revenues	6,256.59	1%
Grants/Government Support	257,587.75	40.40%
In-Kind Donations	77,300.00	12%
Funds Released from Restriction	25,000.00	3.80%
<b>Total Grants &amp; Contributions</b>	<b>453,213.70</b>	<b>70.70%</b>
<b>Charged Services Funding</b>		
Membership Dues	7,150.00	1.10%
Class Tuition & Material Fees	155,261.78	24.20%
Gallery & Gift Shop Sales	25,600.79	4%
<b>Total Charged Services Funding</b>	<b>188,012.57</b>	<b>29.30%</b>
<b>Total Income End of Fiscal Year</b>	<b>\$641,226.27</b>	<b>100%</b>





## CITY OF NORMAN, OK STAFF REPORT

**MEETING DATE:** 06/25/2024

**REQUESTER:** Jason Olsen, Director of Parks and Recreation

**PRESENTER:** Jason Olsen, Director of Parks and Recreation

**ITEM TITLE:** CONSIDERATION OF THE ACCEPTANCE, REJECTION, AMENDMENT, AND/OR POSTPONEMENT OF A DONATION IN THE AMOUNT OF \$120,652, FOR PATIO RENOVATIONS AND SECURITY UPGRADES AT THE NORMAN FIREHOUSE ARTS CENTER, LOCATED AT 444 SOUTH FLOOD AVENUE.

SH/MP 9/10

### BACKGROUND:

The Norman Firehouse Arts Center approached the City of Norman regarding a patio renovation project and an upgrade of the security system at the City-owned facility within Lion's Park at 444 South Flood Avenue. The donation is valued at \$120,652 with grants from the Kirkpatrick Family Fund, ARPA funds from the Oklahoma Arts Council, Firehouse Art Center, Zarrow Family Foundation, and the City of Norman Parks and Recreation Department.

The Norman Board of Park Commissioners recommended on June 6, 2024, that the City Council accept this donation for a patio renovation and upgrades to the security system at the Firehouse Art Center.

### DISCUSSION:

Chapter 12, Section 12-110 states that the City Council must first accept any item donated to the City with a value above \$250. Furthermore, Chapter 2, Section 2-311 states that "the City shall accept all donations of public art, as defined herein, that are made in accordance with article I, section 4 of the Charter. . ." Article I, Section 4 of the City Charter allows the City to "receive bequests, gifts, and donations of all kinds of property in fee simple or trust for charitable or public purposes and perform all acts necessary to carry out the purposes of such bequests, gifts, donations or trusts, with power to manage, sell, lease or otherwise dispose of same in accordance with the terms of the bequest, gift, donation, or trust."

### Project 1: Kirkpatrick Pottery Patio and Security System

The Kirkpatrick Pottery Patio and Security System funding will consist of a \$10,000 grant from the Kirkpatrick Family Fund, a \$74,152 grant from the American Rescue Plan Act Funds from the Oklahoma Arts Council, a \$11,500 Firehouse Arts Center Cash Contribution from the remaining grant funds from the Zarrow Family Foundation, and in-kind donation of \$25,000 from Parks and Rec for project management and concrete.

The project will entail renovating the Firehouse Art Center kiln yard, which currently functions as a storage area, into a small outdoor event space with a functional gas kiln and space for the newly acquired clay mixer. The renovations will include replacing the outer wall and roof of the kiln yard, adding an outdoor gas kiln and an entry door, and commissioning murals for the outer wall. This new area will provide additional space to host guests during events and create a welcoming atmosphere for students.

The renovation of the kiln yard will also include concrete work to repair the walkway to one of the main entrances. These repairs would make the kiln yard and outdoor walkways around the building safer and more accessible. In addition to the new Pottery Patio, the Firehouse plans to install a new security system with eighteen indoor and outdoor cameras. The update to the security system will increase the safety for faculty and students attending Firehouse classes after hours. The security improvements will also make it safer for the Firehouse to commission public art outside the building and display artwork more securely in the gallery and gift shop.

### **Project 2: Flood Avenue Patio**

The Firehouse Art Center Board of Directors has voted to approve an allocation of \$25,000 to develop a patio on Flood Avenue in front of the original Firehouse entrance. The City has agreed to assist with the concrete for the patio and the construction that needs to take place to add a new garage door.

This is a \$120,652 donation to the Firehouse Art Center building at 444 South Flood Avenue.

### **RECOMMENDATION:**

Staff recommends acceptance of the donation valued at \$120,652 for the renovation of the Patio Areas and an upgraded Security System at the Firehouse Art Center.



## CITY OF NORMAN, OK STAFF REPORT

Item 1.

Item 9.

**MEETING DATE:** 08/13/2024

**REQUESTER:** Jason Olsen, Director of Parks and Recreation

**PRESENTER:** Jason Olsen, Director of Parks and Recreation

**ITEM TITLE:** CONSIDERATION OF THE ACCEPTANCE, REJECTION, AMENDMENT, AND/OR POSTPONEMENT OF A DONATION IN THE AMOUNT OF \$23,855.00 FOR A MURAL TO BE PAINTED ON THE SOUTH EXTERIOR WALL AT THE NORMAN FIREHOUSE ARTS CENTER, LOCATED AT 444 SOUTH FLOOD AVENUE

SH/MP 9/0

### BACKGROUND:

The Norman Firehouse Arts Center approached the City of Norman Parks and Recreation Department regarding a mural on the facility's south exterior wall in Lion's Park at 444 South Flood Avenue. The public art donation is valued at \$23,855 and is commissioned by the Firehouse Art Center Board of Directors.

In August of 2023, the City Council approved a separate mural painted on the exterior of the west side of the Firehouse Art Center. The mural is now known as "Huichol Boy" and was completed in October 2023.

The Norman Board of Park Commissioners unanimously recommended on August 6, 2024, that the City Council accept this donation for a mural on the south exterior wall at the Firehouse Art Center.

### DISCUSSION:

Chapter 12, Section 12-110 states that the City Council must first accept any item donated to the City with a value above \$250. Furthermore, Chapter 2, Section 2-311 states that "the City shall accept all donations of public art, as defined herein, that are made in accordance with article I, section 4 of the Charter. . ." Article I, Section 4 of the City Charter allows the City to "receive bequests, gifts, and donations of all kinds of property in fee simple or trust for charitable or public purposes and perform all acts necessary to carry out the purposes of such bequests, gifts, donations or trusts, with power to manage, sell, lease or otherwise dispose of same in accordance with the terms of the bequest, gift, donation, or trust."

**Project: Mural on the South Wall of Firehouse Art Center**

The Firehouse Art Center has commissioned Carlos Barboza to produce a mural on the South Wall of our building at 444 South Flood Avenue, Norman, OK 73069. The mural will pay homage to the building's history as a Firestation and its current use as an art facility for the City of Norman. The installation would take approximately 14 days to complete (weather permitting). He will use the best quality enamel spray paint in the market (Montana Gold) to ensure the art remains vibrant and long-lasting. Also, he will be applying a clear-coat UV/Graffiti application to preserve the mural. The Parks and Recreation Department would assist by loaning their lift to complete the mural. In total, this donation is \$23,855.00.

This is a \$23,855.00 Public Art donation at the Firehouse Art Center building at 444 South Flood Avenue.

**RECOMMENDATION:**

Staff recommends acceptance of the Public Art donation valued at \$23,855.00 for a Mural to be Painted on the Southside of the Firehouse Art Center.

# YTD Profit & Loss Comparison

September 2023 - August 2024

			Total
	Sep 2023 - Aug 2024	Sep 2022 - Aug 2023 (PY)	Change
<b>REVENUE</b>			
4000 Contributions			
4002 Business/Corp./Fdns/Sponsors	67,609.82	13,400.00	54,209.82
4003 Individuals	3,623.96	6,377.22	-2,753.26
4008 Donor Restricted Contributions	3,217.75	2,000.00	1,217.75
<b>Total 4000 Contributions</b>	<b>74,451.53</b>	<b>21,777.22</b>	<b>52,674.31</b>
4100 Investment Income			
4110 Endowment Income	12,617.83	10,961.08	1,656.75
<b>Total 4100 Investment Income</b>	<b>12,617.83</b>	<b>10,961.08</b>	<b>1,656.75</b>
4200 Support			
4201 City	120,000.00	120,000.00	0.00
4202 State Oklahoma Arts Council	36,958.00	34,219.00	2,739.00
4203 National	10,000.00		10,000.00
4204 Norman Arts Council	45,029.75	23,625.00	21,404.75
4206 Allied Arts-Allocation	25,600.00	19,391.49	6,208.51
4208 Allied Arts-Grants	20,000.00	15,000.00	5,000.00
4209 Other Support	0.00	7,372.00	-7,372.00
<b>Total 4200 Support</b>	<b>257,587.75</b>	<b>219,607.49</b>	<b>37,980.26</b>
4300 Memberships			
4302 General Public Members	6,550.00	15,400.00	-8,850.00
4303 Board Members	600.00	2,700.00	-2,100.00
<b>Total 4300 Memberships</b>	<b>7,150.00</b>	<b>18,100.00</b>	<b>-10,950.00</b>
4400 Classes			
4401 Materials Income	14,205.51	9,512.51	4,693.00
4403 Tuition	156,907.70	110,755.99	46,151.71
4404 Cancellation Refunds	-15,851.43	-6,689.25	-9,162.18
<b>Total 4400 Classes</b>	<b>155,261.78</b>	<b>113,579.25</b>	<b>41,682.53</b>
4500 Sales			
4501 Gallery Sales		2,600.00	-2,600.00
4503 Gift Shop Sales	25,600.79	18,053.43	7,547.36
<b>Total 4500 Sales</b>	<b>25,600.79</b>	<b>20,653.43</b>	<b>4,947.36</b>
4600 Special Events Income	3,643.00		3,643.00
4800 Other Revenues			
4801 Interest Income	2,613.59	2,417.17	196.42
4807 Other Misc. Revenue		221.72	-221.72
4809 Unrealized Gain/Loss on Invest		5,998.66	-5,998.66
<b>Total 4800 Other Revenues</b>	<b>2,613.59</b>	<b>8,637.55</b>	<b>-6,023.96</b>
4850 In-Kind Revenues	77,300.00	77,300.00	0.00
4999 Funds Released from Restriction	25,000.00		25,000.00

	Sep 2023 - Aug 2024	Sep 2022 - Aug 2023 (PY)	Change
<b>Total Revenue</b>	<b>641,226.27</b>	<b>490,616.02</b>	<b>150,610.25</b>
<b>COST OF GOODS SOLD</b>			
5001 Cost of Goods Sold	1,397.20	274.78	1,122.42
<b>Total Cost of Goods Sold</b>	<b>1,397.20</b>	<b>274.78</b>	<b>1,122.42</b>
<b>GROSS PROFIT</b>	<b>639,829.07</b>	<b>490,341.24</b>	<b>149,487.83</b>
<b>EXPENDITURES</b>			
5000 Salary Wages	207,314.16	186,558.25	20,755.91
5100 Payroll Expenses			
5101 Benefits and Vacation	19,025.34	17,623.74	1,401.60
5102 Taxes	17,133.16	15,643.75	1,489.41
<b>Total 5100 Payroll Expenses</b>	<b>36,158.50</b>	<b>33,267.49</b>	<b>2,891.01</b>
5300 Professional Services			
5301 Accounting	22,252.00	23,721.00	-1,469.00
5303 Design	1,538.50	5,935.04	-4,396.54
5305 Artist Commission	17,524.83	8,439.29	9,085.54
5306 Instructor Fees	63,910.81	34,678.80	29,232.01
5308 Other Professional Fees	1,449.49	3,504.80	-2,055.31
5309 Programming Assistants		-20.00	20.00
5310 Misc. Services	3,721.99	983.00	2,738.99
<b>Total 5300 Professional Services</b>	<b>110,397.62</b>	<b>77,241.93</b>	<b>33,155.69</b>
5350 Travel			
5351 Business Meals	2,355.74	20.87	2,334.87
5352 Room & Board	769.49		769.49
5353 Transportation	2,282.01	550.98	1,731.03
5354 Conferences/Staff Retreat	7,910.04	1,247.41	6,662.63
<b>Total 5350 Travel</b>	<b>13,317.28</b>	<b>1,819.26</b>	<b>11,498.02</b>
5400 Supplies			
5401 Art Materials	14,941.74	9,982.48	4,959.26
5404 Office Supplies	5,208.78	4,706.54	502.24
5416 Health & Safety	616.46		616.46
<b>Total 5400 Supplies</b>	<b>20,766.98</b>	<b>14,689.02</b>	<b>6,077.96</b>
5412 Exhibit Programming Expense	15,682.32	20,288.05	-4,605.73
5413 Exhibition Expense	6,411.12		6,411.12
5450 Postage	2,461.30	905.77	1,555.53
5500 Occupancy Expenses			
5501 Janitorial	7,187.64	7,124.16	63.48
5502 Copier	605.57	327.16	278.41
5503 Repairs and Maintenance	10,923.23	867.44	10,055.79
5505 Telephone/Internet	1,775.80	1,671.12	104.68
5506 Security System	772.96	1,345.63	-572.67
5507 Rent	384.36	1,063.33	-678.97
5508 OG&E	3,555.46	2,859.01	696.45

	Sep 2023 - Aug 2024	Sep 2022 - Aug 2023 (PY)	Change
5509 ONG	879.19	1,030.09	-150.90
5510 Utilities	416.96	1,465.75	-1,048.79
<b>Total 5500 Occupancy Expenses</b>	<b>26,501.17</b>	<b>17,753.69</b>	<b>8,747.48</b>
5600 Membership Discounts-Tuition	1,496.17	1,845.20	-349.03
5601 Member Discount-Gift/Gallery	1,436.96	436.66	1,000.30
5630 Other Discounts	147.29	572.64	-425.35
5900 Printing	2,217.17	2,581.77	-364.60
6000 Advertising	2,681.54	1,680.88	1,000.66
6001 Marketing	3,572.89	2,353.34	1,219.55
6004 Staff Appreciation	941.22		941.22
6010 Awards and Gifts	400.00	259.07	140.93
6015 Entertainment/Recruiting	855.15	315.00	540.15
6017 Entertainment/Food	1,460.10	3,599.43	-2,139.33
6020 Bank Service Charges		72.92	-72.92
6021 Credit Card Fees	3,370.42	4,895.15	-1,524.73
6030 Insurance			
6032 Liability	8,264.50	7,740.47	524.03
6033 Workers' Compensation	811.64	1,748.16	-936.52
<b>Total 6030 Insurance</b>	<b>9,076.14</b>	<b>9,488.63</b>	<b>-412.49</b>
6150 City/Chamber Events	40.46		40.46
6200 Special Events Expense	6,098.20	1,703.04	4,395.16
6210 Dues and Subscriptions	2,101.55	2,614.68	-513.13
6220 Equipment Acquisition		1,550.76	-1,550.76
6230 Technology			
6231 Computer Equipment	499.10	105.86	393.24
6232 Website & Software Expenses	6,416.74	2,488.16	3,928.58
6233 Digital Cameras & Misc Equip	929.79		929.79
<b>Total 6230 Technology</b>	<b>7,845.63</b>	<b>2,594.02</b>	<b>5,251.61</b>
6500 Depreciation	7,185.76	6,356.22	829.54
6660 In-Kind Expenses	77,300.00	77,300.00	0.00
<b>Total Expenditures</b>	<b>567,237.10</b>	<b>472,742.87</b>	<b>94,494.23</b>
<b>NET OPERATING REVENUE</b>	<b>72,591.97</b>	<b>17,598.37</b>	<b>54,993.60</b>
<b>NET REVENUE</b>	<b>\$72,591.97</b>	<b>\$17,598.37</b>	<b>\$54,993.60</b>

# Balance Sheet Comparison

As of August 31, 2024

	As of Aug 31, 2024	As of Aug 31, 2023 (PY)	Total Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1000 Armstrong Bank	173,665.49	318,533.01	-144,867.52
1001 Arvest Bank Money Market Acct.	0.00	20,720.33	-20,720.33
1003 PayPal	48.51	252.25	-203.74
1004 BancFirst Business Essentials Acct	41,808.82		41,808.82
1005 First United Acct	70,376.04	107,257.05	-36,881.01
1010 Valliance Money Market Acct	0.00	20,460.42	-20,460.42
1250 Petty Cash Fund	230.85	252.80	-21.95
<b>Total Bank Accounts</b>	<b>286,129.71</b>	<b>467,475.86</b>	<b>-181,346.15</b>
<b>Accounts Receivable</b>			
1200 Accounts Receivable	121,000.00	5,875.00	115,125.00
<b>Total Accounts Receivable</b>	<b>121,000.00</b>	<b>5,875.00</b>	<b>115,125.00</b>
<b>Other Current Assets</b>			
1121 Inventory	2,587.47	2,132.70	454.77
1225 Prepaid Insurance & Other Items	10,980.36	3,690.93	7,289.43
<b>Total Other Current Assets</b>	<b>13,567.83</b>	<b>5,823.63</b>	<b>7,744.20</b>
<b>Total Current Assets</b>	<b>420,697.54</b>	<b>479,174.49</b>	<b>-58,476.95</b>
<b>Fixed Assets</b>			
1301 Art Murals	43,360.00		43,360.00
1305 Other Property and Equipment	90,625.65	38,319.98	52,305.67
1310 Leasehold Improvements	78,855.63	20,928.63	57,927.00
1315 Memorial Gardens	19,150.21	19,150.21	0.00
1350 Accumulated Depreciation	-59,426.46	-52,240.70	-7,185.76
<b>Total Fixed Assets</b>	<b>172,565.03</b>	<b>26,158.12</b>	<b>146,406.91</b>
<b>Other Assets</b>			
1400 Investments	164,663.70	164,663.70	0.00
<b>Total Other Assets</b>	<b>164,663.70</b>	<b>164,663.70</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>\$757,926.27</b>	<b>\$669,996.31</b>	<b>\$87,929.96</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

2000 Accounts Payable	36,842.91	2,971.54	33,871.37
<b>Total Accounts Payable</b>	<b>36,842.91</b>	<b>2,971.54</b>	<b>33,871.37</b>

##### Credit Cards

2005 VISA Corporate Card	4,368.41	1,062.67	3,305.74
<b>Total Credit Cards</b>	<b>4,368.41</b>	<b>1,062.67</b>	<b>3,305.74</b>

	As of Aug 31, 2024	As of Aug 31, 2023 (PY)	Change
<b>Other Current Liabilities</b>			
2100 Payroll Liabilities	2,786.40	1,649.28	1,137.12
2110 Accrued Artists Commissions	450.45	509.93	-59.48
2112 Accrued Other Liabilities	0.00	400.00	-400.00
2120 Deferred Tuition & Other	27,601.44	24,592.00	3,009.44
2195 Certificates-Gift	0.00	500.00	-500.00
2200 Sales Tax Payable	56.58	82.78	-26.20
<b>Total Other Current Liabilities</b>	<b>30,894.87</b>	<b>27,733.99</b>	<b>3,160.88</b>
<b>Total Current Liabilities</b>	<b>72,106.19</b>	<b>31,768.20</b>	<b>40,337.99</b>
<b>Total Liabilities</b>	<b>72,106.19</b>	<b>31,768.20</b>	<b>40,337.99</b>
<b>Equity</b>			
3900 Net Assets Without Donor Restriction	613,228.11	595,629.74	17,598.37
3901 Net Assets with Donor Restriction	0.00	25,000.00	-25,000.00
Net Revenue	72,591.97	17,598.37	54,993.60
<b>Total Equity</b>	<b>685,820.08</b>	<b>638,228.11</b>	<b>47,591.97</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$757,926.27</b>	<b>\$669,996.31</b>	<b>\$87,929.96</b>

**Norman Firehouse Art  
Center, Inc.  
Approved Budget FY 24-25**

	<b>FY 24-25</b>
	<b>Approved Budget</b>
<b>Revenue</b>	
<b>4000 Contributions</b>	
4002 Business/Corp./Fdns/Sponsors	\$ 102,034.00
4003 Individuals	\$ 20,000.00
<b>Total 4000 Contributions</b>	<b>\$ 122,034.00</b>
<b>4100 Investment Income</b>	
4110 Endowment Income	\$ 12,500.00
<b>Total 4100 Investment Income</b>	<b>\$ 12,500.00</b>
<b>4200 Support</b>	
4201 City	\$ 150,000.00
4202 State Oklahoma Arts Council	\$ 37,000.00
4203 National Endowment of the Arts	\$ -
4204 Norman Arts Council	\$ 22,000.00
4206 Allied Arts-Allocation	\$ 25,600.00
4208 Allied Arts-Grants	\$ 15,000.00
4209 Other Support	\$ 2,500.00
<b>Total 4200 Support</b>	<b>\$ 252,100.00</b>
<b>4300 Memberships</b>	
4302 General Public Members	\$ 5,000.00
4303 Board Members	\$ 2,000.00
<b>Total 4300 Memberships</b>	<b>\$ 7,000.00</b>
<b>4400 Classes</b>	
4401 Materials Income	\$ 15,000.00
4403 Tuition	\$ 175,000.00
4404 Cancellation Refunds	\$ (15,000.00)
<b>Total 4400 Classes</b>	<b>\$ 175,000.00</b>
<b>4500 Sales</b>	
4501 Gallery Sales	
4503 Gift Shop Sales	\$ 30,000.00
<b>Total 4500 Sales</b>	<b>\$ 30,000.00</b>
<b>4800 Other Revenues</b>	
4801 Interest Income	\$ 3,000.00
4807 Other Misc. Revenue	
<b>Total 4800 Other Revenues</b>	<b>\$ 3,000.00</b>
4850 In-Kind Revenues	\$ 77,300.00
4999 Funds Released from Restriction	
<b>Total Revenue</b>	<b>\$ 678,934.00</b>
<b>Cost of Goods Sold</b>	
5001 Cost of Goods Sold	
<b>Total Cost of Goods Sold</b>	<b>\$ -</b>
<b>Gross Profit</b>	<b>\$ 678,934.00</b>

<b>Expenditures</b>	
5000 Salary Wages	\$ 286,050.00
5100 Payroll Expenses	
5101 Benefits and Vacation	\$ 19,000.00
5102 Taxes	\$ 24,784.00
<b>Total 5100 Payroll Expenses</b>	<b>\$ 43,784.00</b>
5300 Professional Services	
5301 Accounting	\$ 31,000.00
5303 Design	\$ 2,000.00
5305 Artist Commission	\$ 21,000.00
5306 Instructor Fees	\$ 65,000.00
5308 Other Professional Fees	\$ 2,500.00
5310 Misc. Services	\$ 19,000.00
<b>Total 5300 Professional Services</b>	<b>\$ 140,500.00</b>
5350 Travel	
5351 Business Meals	\$ 2,500.00
5352 Room & Board	\$ 1,000.00
5353 Transportation	\$ 2,500.00
5354 Conferences/Staff Retreat	\$ 8,000.00
<b>Total 5350 Travel</b>	<b>\$ 14,000.00</b>
5400 Supplies	
5401 Art Materials	\$ 14,500.00
5404 Office Supplies	\$ 2,500.00
5416 Health & Safety	\$ 500.00
<b>Total 5400 Supplies</b>	<b>\$ 17,500.00</b>
5412 Exhibit Programming Expense	\$ 20,000.00
5413 Exhibition Expenses	\$ 4,000.00
5450 Postage	\$ 2,500.00
5500 Occupancy Expenses	
5501 Janitorial	\$ 7,000.00
5502 Copier	\$ 350.00
5503 Repairs and Maintenance	\$ 500.00
5505 Telephone/Internet	\$ 2,000.00
5506 Security System	\$ 2,500.00
5507 Rent	\$ -
5508 OG&E	\$ 3,500.00
5509 ONG	\$ 1,000.00
5510 Utilities	\$ 500.00
<b>Total 5500 Occupancy Expenses</b>	<b>\$ 17,350.00</b>
5600 Membership Discounts-Tuition	\$ 1,500.00
5601 Member Discount-Gift/Gallery	\$ 1,000.00
5630 Other Discounts	\$ 150.00
5900 Printing	\$ 2,000.00
6000 Advertising	\$ 3,500.00
6001 Marketing	\$ 5,000.00
6004 Staff and Faculty Appreciation	\$ 1,000.00
6010 Awards and Gifts	\$ 500.00
6015 Entertainment/Recruiting	\$ 1,000.00

6017 Entertainment/Food	\$ 1,000.00
6021 Credit Card Fees	\$ 3,000.00
6030 Insurance	
6032 Liability	\$ 8,250.00
6033 Workers' Compensation	\$ 850.00
Total 6030 Insurance	\$ 9,100.00
6150 City/Chamber Events	\$ 200.00
6200 Special Events Expense	\$ 3,000.00
6210 Dues and Subscriptions	\$ 2,500.00
6230 Technology	
6231 Computer Equipment	\$ 500.00
6232 Website & Software Expenses	\$ 7,500.00
6233 Digital Cameras & Misc Equip	\$ 500.00
Total 6230 Technology	\$ 8,500.00
6400 Fundraising	\$ 5,400.00
6500 Depreciation	\$ 7,500.00
6660 In-Kind Expenses	\$ 77,300.00
6700 Miscellaneous Expense	\$ 100.00
Total Expenditures	\$ 678,934.00
Net Operating Revenue	\$ -



508 N. Peters Avenue • Norman, OK 73069

405-321-0156 • mlhbmuseum@gmail.com

www.normanmuseum.org • www.clevelandcountyhistoricalsociety.com

# FY 2023-24 Annual Report

prepared August 2024

## Board of Directors

Riley Million  
President

John Hughes  
Vice-President

Sue Schrems  
Treasurer

Carley Veal  
Secretary

Barbara Million  
Historian

Malia Bennett

Ashley Evans

Dawn Jackson

Robertson Million

Tammie Richard

Mae D. Cox  
Board Member Emeritus

Vernon Maddux  
Board Member Emeritus

James Briggs  
Ex-officio, City Staff

## Staff

Amy Pence  
Museum Manager

Savannah Miller  
Assistant Manager

The Moore-Lindsay Historical House Museum (MLHHM) was founded in 1974 as the Norman-Cleveland County Historical Museum, the result of a collaboration between the City of Norman and the Cleveland County Historical Society (CCHS). The museum is housed in a beautiful Victorian-style home that was built in 1899 and is a prime example of the success that middle-class families found in Oklahoma Territory. The Historical Society is proud to continue to serve as stewards of the historical house, which is listed on the National Register of Historic Places.

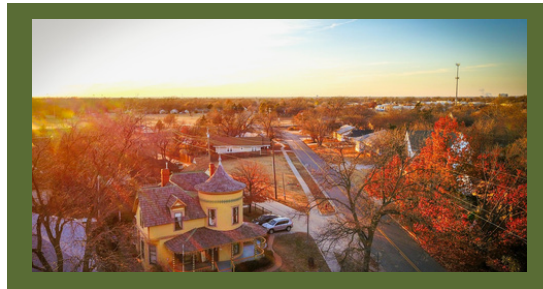


## CCHS Mission Statement

The Cleveland County Historical Society seeks to research, preserve, and publicize the history of Cleveland County and its people.

## MLHHM Mission Statement

The Moore-Lindsay House seeks to curate a welcoming, engaging, and educational experience of the history of Norman, Cleveland County, and Oklahoma Territory.



## Organizational Goals

### **Educational Programming and Visitor Experiences**

Enhance current educational programs, continue to improve the quality and creativity of exhibits and events, and inspire guests to visit multiple times.

### **Preservation & Research**

Continue researching and preserving artifacts that the museum currently stores, and provide easy access to research materials for the community.

### **Audience Diversity**

Extend offerings for different ages, citizen groups, and organizations within the community.

### **Community Engagement**

Develop new partnerships with other cultural and educational entities in the community in order to broaden the museum's reach to a wider audience.

### **Fundraising**

Seek out new fundraising sources locally and nationally.

For more information, view our full strategic plan at [www.normanmuseum.org/strategicplan](http://www.normanmuseum.org/strategicplan).

# Programming

In FY 23-24, the Moore-Lindsay Historical House Museum (MLHHM) and Cleveland County Historical Society (CCHS) have continued to create a quality visitor experience and pursue the mission of presenting, preserving, and publicizing Cleveland County's history. **Throughout the past year, the museum has presented two exhibits, four micro-exhibits, sixteen events, thirteen children's history camp sessions, and eighteen educational workshops for adults. Additionally, we have hosted three community group meetings, participated in one outreach event, and provided ten field trips, educational group tours, or private workshops.**

## Exhibits

- Imprinting the West: Manifest Destiny, Real and Imagined
- Roots & Branches

## Micro-Exhibits

- Junior Curators: Our Favorite Things
- Victorians, Ghosts, and Spiritualism
- Keep It Local
- The Noble Experiment

## Events

- Wicked Tea (2 sessions)
- Trick-or-Treat at the Moore-Lindsay House
- Annual Christmas Open House
- Whiskey Tasting
- 2 Exhibit Opening Receptions
- Wildflowers and Whimsy Tea (2 sessions)
- 7 Paranormal Investigations

## Educational Programs

- Children's Summer History Camp Series (9 sessions)
- Children's Victorian Valentines Workshop
- Children's Spring Break History Camp Series (3 sessions)
- 8 Handmade Soap Workshops
- 8 Embroidery Workshops
- 2 Wood Window Repair Workshops
- 14 field trips, educational group tours, private workshops, community meetings, and outreach events



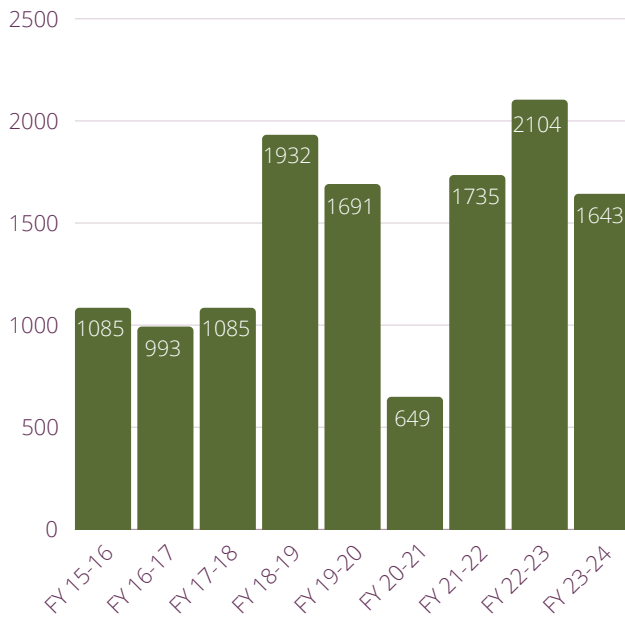
## Coming in FY 24-25

Museum staff has planned 2 exhibits, 3 micro-exhibits, 24 educational workshops and camps, and 12 events in FY 24-25. Staff will also conduct field trips, educational group tours, and private workshops as requested by local schools, homeschool groups, clubs, and other organizations.

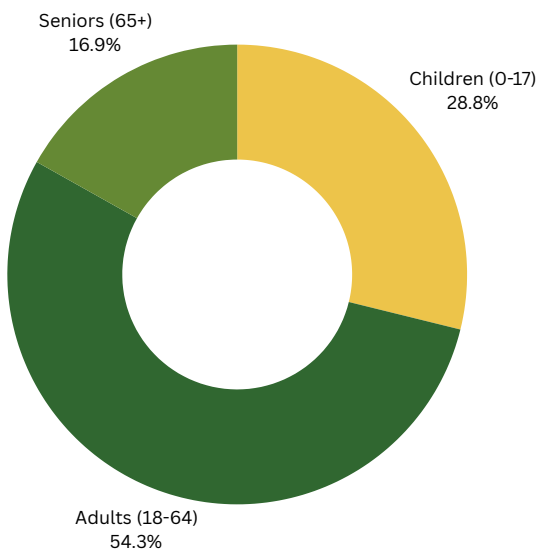
# Participants

In FY 23-24 the Moore-Lindsay House welcomed more than 1600 visitors and benefitted from the assistance of 21 volunteers.

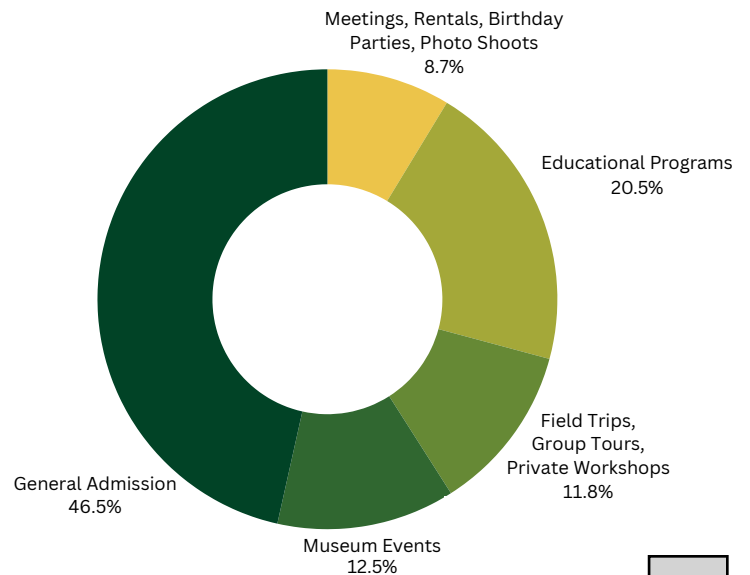
## Visitor Numbers



## Visitor Ages



## Attendance Reasons



# Fees & Income

## Museum Admission:

Adults & Teens: \$5

Children 12 & under: free

Children's workshops & camps: \$8

Adult workshops: varied, \$20-50

Photographer Fees: \$50/hour

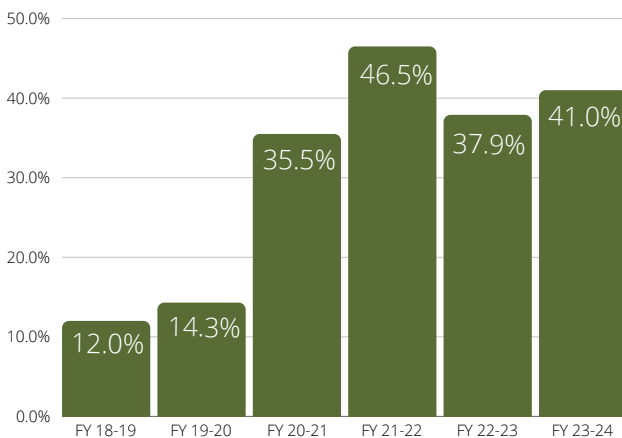
Rental Fee: \$50/hour

Birthday Party Package: \$150

The MLHHM charges a \$5 admission fee for museum visitors over the age of 12. In order to keep the museum as accessible as possible, admission is free for children, SNAP card holders, and CCHS members. Additionally, admission is free for everyone on the first Friday of every month, and the MLHHM is a Blue Star Museum, providing free admission for active service military and their families in the summer. MLHHM camps and workshops are priced at \$8 per person for children's classes and \$20-50 per person for adult programming, depending on the event. Photographers can rent the historical house to use as a photography set, the historical house and carriage house can be rented out for small events, and the museum also offers a Victorian tea party birthday party package; all of these offerings bring in supplemental funds to support museum programming.

Additional income sources include the museum gift shop, grants, royalties on CCHS books, fundraisers, and grants. CCHS continues to seek additional fundraising and grant opportunities to support the museum's operations. The MLHHM is proud to be the recipient of a FY 24-25 grant from the Norman Arts Council for \$20,700.00 to assist in covering the costs of exhibits, educational programming, and necessary supplies.

## Percentage of Expenditures Paid By Non-City Funds FY 2018-19 - FY 2023-24



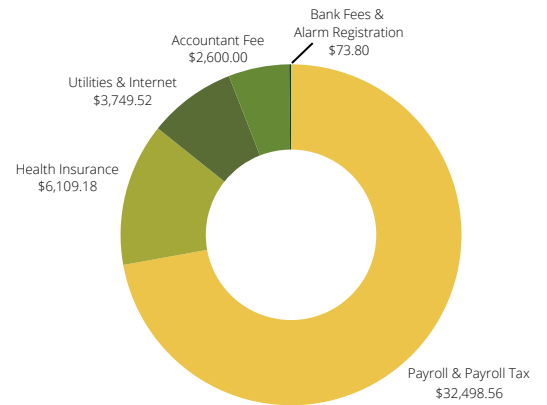
## Percentage of Total Expenditure Paid By Income Source, FY 23-24



## Use of FY 23-24 City Funds

City of Norman funds are used to pay for the basic necessities of running the museum: the museum manager's salary and the assistant manager's hourly wage, the cost of utilities and internet service for the building, and fees for the accountant who handles museum payroll and taxes. This frees up funding from other sources to cover the costs of museum programming and necessary supplies. Other uses of City funds include purchasing health insurance for the museum manager, paying banking fees on the account holding the funds, and paying the fee for the yearly City of Norman registration for our alarm system. At this time, it would be impossible to continue operating the museum without this essential funding.

### FY 23-24 City Grant Funds



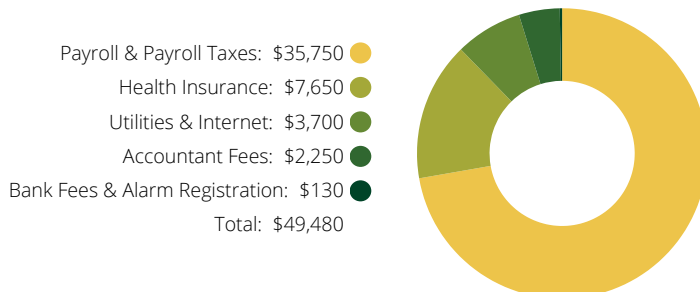
## Funding Request for FY 25-26

CCHS has proudly served as guardian of the Moore-Lindsay Historical House Museum since 1974, with the support of an annual grant from the City. The last increase to this annual grant was in FY 23-24, from \$41,500 to \$44,500. Due to rising costs, especially of staff health insurance premiums, we are requesting that our grant be increased by \$5500.

**CCHS humbly requests that the annual grant from the City be increased from \$44,500 to \$50,000 for FY 2025-26.**

Museum staff is extremely grateful for this grant from the City and is committed to using these funds to expand the positive effects that the museum has on Norman via community-responsive programming, policies focusing on equity, exhibits featuring diversity, and outreach to local schools and community groups to assess their educational needs and offer assistance.

### Projected Use of FY 24-25 City Funds



Note: This chart was updated January 2025. Because of this, the numbers will not match the projected expenses in the budget included on page 9.



# CCHS FY 23-24 Financial Statement

## Funds Balance Report

Account	Beginning of FY23-24	End of FY23-24
<b>Unrestricted Assets</b>		
City of Norman Grant Fund	\$11,761.89	\$9,720.75
CCHS Operating Fund	\$11,214.32	\$1,911.91
NAC Grant Fund	\$903.98	\$5,461.02
Insurance Fund	\$786.27	\$2,351.98
CCHS Books Account	\$1,251.16	\$1,254.92
PayPal	\$50.00	\$0.00
<b>Total Unrestricted Assets</b>	<b>\$25,967.62</b>	<b>\$20,700.58</b>
<b>Restricted Assets</b>		
Carpenter's Lace Restoration Fund	\$2,900.00	\$2,900.00
CD	\$39,444.20	\$50,000.00
OCCF Endowment Fund	\$21,626.94	\$23,301.58
<b>Total Restricted Assets</b>	<b>\$63,971.14</b>	<b>\$76,201.58</b>
<b>Total Assets</b>	<b>\$89,938.76</b>	<b>\$96,902.16</b>



# CCHS FY 23-24 Financial Statement, Cont'd

## FY 2023-24 Income

City of Norman Grant Funds	\$44,500.00
Other Grants	\$10,534.50
Admission Fees	\$2,214.05
Camp, Workshop, & Tea Party Enrollment Fees	\$11,093.28
Gift Shop, Book Sales & Royalties, Member Dues	\$2,030.60
Donations	\$2,297.95
Rentals, Photographer Fees, & Birthday Parties	\$450.00
Investments & Endowments	\$1,920.52
<b>Total Income</b>	<b>\$75,040.90</b>

## FY 2023-24 Expenses

Payroll & Payroll Taxes	\$32,998.56
Manager's Health Insurance	\$6,109.18
Contract Labor	\$6,594.85
Utilities & Internet	\$3,790.70
Supplies	\$1,373.81
Programming	\$10,939.12
Professional Development	\$860.02
Gift Shop	\$836.17
Marketing	\$1,179.52
Website & Software	\$409.90
Banking & Transaction Fees	\$505.11
Miscellaneous	\$366.48
<b>Total Expenses</b>	<b>\$65,963.42</b>

Budget Shortfall or Overage:	overage
	\$9,077.48



# FY 2024-25 Budget

## Projected Income

City of Norman Grant Funds	\$44,500
Other Grants	\$13,503
Admission Fees	\$2,500
Camp, Workshop, & Tea Party Enrollment Fees	\$10,000
Gift Shop, Book Sales & Royalties, Member Dues	\$3,000
Donations	\$2,500
Rentals, Photographer Fees, & Birthday Parties	\$500
Investments & Endowments	\$1,900
<b>Total Income</b>	<b>\$78,403</b>

## Projected Expenses

Payroll & Payroll Taxes	\$34,000
Manager's Health Insurance	\$7,000
Contract Labor	\$7,500
Utilities & Internet	\$4,300
Supplies	\$2,500
Programming	\$12,000
Professional Development	\$1,500
Gift Shop	\$1,500
Marketing	\$5,000
Website & Software	\$1,000
Banking & Transaction Fees	\$700
Miscellaneous	\$1,500
<b>Total Expenses</b>	<b>\$78,500</b>

Projected Budget Shortfall or Overage:	shortfall
	-\$97



# Board of Directors

Riley Million, President  
312 South Mercedes Drive  
Norman, OK 73069  
405-546-8426  
skatoad1@netscape.net

John Hughes, Vice President  
602 North Jones Avenue  
Norman, OK 73069  
405-626-8815  
jchfenris@gmail.com

Sue Schrems, Treasurer  
1128 Riviera Drive  
Norman, OK 73072  
405-420-1356  
sschrems1@gmail.com

Carley Veal, Secretary  
514 Boulder Court  
Norman, OK 73072  
405-501-8139  
carleyveal@gmail.com

Barbara Million, Historian  
409 Foreman Avenue  
Norman, OK 73069  
405-364-6747  
beelermillion@gmail.com

Malia Bennett  
13168 Eastridge Drive  
Oklahoma City, OK 73170  
405-514-8394  
maliakatherinebennett@gmail.com

Ashley Evans  
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501-513-7081  
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Dawn Jackson  
6211 Crooked Oak Drive  
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405-447-3673  
dawnweatherwax@yahoo.com

Robertson Million  
1100 Oak Tree Avenue  
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405-546-8425  
robomillion@yahoo.com

Tammie Richard  
313 Wewoka Drive  
Norman, OK 73071  
405-593-9161  
tntatv1@cox.net

Mae Cox, Emeritus Member  
922 Barbour Avenue  
Norman, OK 73069  
405-321-1617  
mae@coxok.com

Vernon Maddux, Emeritus Member  
3210 North Northshore Boulevard  
Wichita, KS 67205  
405-669-7597  
vmadd@sbcglobal.net

James Briggs, City of Norman  
225 North Webster Avenue  
Norman, OK 73069  
405-366-5480  
james.briggs@normanok.gov

Amy Pence, Museum Manager  
1624 Oriole Drive  
Norman, OK 73071  
405-342-0361  
amy@normanmuseum.org

Savannah Miller, Assistant Manager  
538 East Harmon Drive  
Midwest City, OK 73110  
405-227-2886  
savannah@normanmuseum.org

# Record Maintenance & Expenditure Authorization

## Financial Record Maintenance:

- Sue Schrems, CCHS Board Treasurer
  - maintains records of bank accounts, investments, & CCHS income and expenses
- Amy Pence, Museum Manager
  - maintains records of grant funds, gift shop funds, donations, PayPal account, & MLHHM income and expenses
- Heather Koonce, CCHS Accountant
  - oversees and verifies all financial recordkeeping, handles payroll and state and federal taxes

## Expenditure Approval:

- Board of Directors, by majority vote
  - any expenses of any amount
- Executive Committee, by majority vote
  - comprised of President, Vice President, and Treasurer
  - any single expense up to \$300
- Riley Million, CCHS Board President
  - any single expense up to \$150
- Sue Schrems, CCHS Board Treasurer
  - any single expense up to \$150
- Amy Pence, Museum Manager
  - any single expense up to \$100
  - expenditure of grant funds, following board-approved budget for said grant



## 2023 Form-990-EZ

Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2023****Open to Public Inspection**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/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

<b>A</b> For the 2023 calendar year, or tax year beginning , 2023, and ending , 20	
<b>B</b> Check if applicable:	<b>C</b> Name of organization
<input type="checkbox"/> Address change	<b>CLEVELAND COUNTY HISTORICAL SOCIETY</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) Room/suite
<input type="checkbox"/> Initial return	<b>508 NORTH PETERS AVENUE</b>
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code
<input type="checkbox"/> Amended return	<b>NORMAN, OK 73069</b>
<input type="checkbox"/> Application pending	
<b>D</b> Employer identification number	<b>73-1051970</b>
<b>E</b> Telephone number	
<b>F</b> Group Exemption Number	
<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify):	<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).
<b>I</b> Website:	
<b>J</b> Tax-exempt status (check only one) - <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	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other:	
<b>L</b> Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ	

(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ **70,143**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	<b>59,342</b>
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	<b>757</b>
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b> Gaming and fundraising events:		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
<b>b</b> Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>		
<b>c</b> Less: direct expenses from gaming and fundraising events	<b>6c</b>		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b> Less: cost of goods sold	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b> Other revenue (describe in Schedule O)	<b>8</b>	<b>10,044</b>	
<b>9</b> Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	<b>70,143</b>	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	<b>39,793</b>
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	<b>5,996</b>
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	<b>3,487</b>
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	<b>968</b>
	<b>16</b> Other expenses (describe in Schedule O)	<b>16</b>	<b>17,059</b>
	<b>17</b> Total expenses. Add lines 10 through 16	<b>17</b>	<b>67,303</b>
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 9)	<b>18</b>	<b>2,840</b>	
<b>Net Assets</b>	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	<b>109,353</b>
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	<b>112,193</b>

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

Form 990-EZ

125



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions . . . . .		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions . . . . .	37a	
b Did the organization file Form 1120-POL for this year? . . . . .	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	38a	X
b If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . .	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 . . . . .	39a	
b Gross receipts, included on line 9, for public use of club facilities . . . . .	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: . . . . . ; section 4912: . . . . . ; section 4955: . . . . .		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	40b	X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . .		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . .		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	40e	X
41 List the states with which a copy of this return is filed: <u>OK</u>		
42a The organization's books are in care of: <u>Sue Schrems</u> Telephone no. <u>405-364-9647</u> Located at: <u>508 NORTH PETERS AVENUE, NORMAN, OK</u> ZIP + 4 <u>73069</u>		
b 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)? . . . . .	42b	X
If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States? . . . . .	42c	X
If "Yes," enter the name of the foreign country: _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . .	43	
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44b	X
c Did the organization receive any payments for indoor tanning services during the year? . . . . .	44c	X
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	45a	X
b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions . . . . .	45b	

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

	Yes	No
46		X

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .
- 49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .
- b If "Yes," was the related organization a section 527 organization? . . . . .
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
47		X
48		X
49a		X
49b		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 . . . . .

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 . . . . .

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . .

☒ Yes ☐ No

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.

<b>Sign Here</b>	Sue Schrems		Date	
	Signature of officer			
<b>Paid Preparer Use Only</b>	Sue Schrems, Treasurer		Date	
	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed
	Heather Koonce	Heather Koonce	04-25-2024	PTIN 201307148
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		
	Norman OK 73072-1537	405-245-2247		

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

Thank you for your support of

*the*  
**Moore-Lindsay**  
**Historical House Museum**

We are proud to be a part of  
Norman's thriving arts and  
humanities community.

We are so grateful for the support  
provided by the City of Norman, and we  
are so lucky to be in a city that recognizes  
the value of the arts and humanities in  
building quality of life for its citizens.





The Sooner Theatre  
101 E. Main Street  
Norman, OK 73069  
phone (405) 321-9600  
fax (405) 364-0543  
[www.soonertheatre.org](http://www.soonertheatre.org)

February 5, 2025

Dear Finance Committee,

Because of when this meeting falls, we always send you information for our last completed fiscal year, but we also want to keep you updated on where we are now, since that was more than six months ago.

On the financials, one of the changes we made for the current fiscal year was to migrate our Quickbooks desktop to Quickbooks online. Because of the differences in the program, we are working with Eide Bailly to clean up some migration issues and help us better categorize expenses and revenue in the account mapping that makes more sense for the new version of the program. If you have any questions while reviewing the financials provided, please reach out – the report in your packet was pulled after the migration. We are also working with a new auditor and should have an audit of our FY 2024 books completed within a couple months.

Programming-wise, we had a successful community theatre season with Into The Woods in October and A Christmas Story in December. We have already sold out both our JR (5<sup>th</sup>-7<sup>th</sup> grade) Production of The Little Mermaid this weekend and our annual Murder Mystery fundraiser next weekend. Tickets for our SR (High School) production of Hadestown Teen Edition go on sale this weekend. We have record enrollment once again, have added additional class times and sections, and are busting at the seams. One more exciting thing – we just returned from the 2025 Junior Theatre Festival in Atlanta, where our group of 45 kids took the highest honor of All-festival performance, and where I was named a Freddie G. Ambassador for Excellence in Theatre Education. So Exciting! As always, we are constantly battling our accessibility needs at the theatre, but are grateful for the partnership with the city to work through solutions that will make the arts accessible for all.

Again, please reach out with any questions and THANK YOU for your continued support of The Sooner Theatre.

Sincerely,

Jennifer Baker  
Executive Director

# THE SOONER THEATRE OF NORMAN, INC.

Item 1.

ANNUAL REPORT FY 2023-24





## LOOKING BACK, PLANNING AHEAD Item 1.

This report highlights our most recent completed Fiscal Year, beginning July 1, 2023 and ending June 30, 2024, based on the date it is due to the City of Norman (February 2025).

## THE NUMBERS TELL THE STORY

Each year for the past 15 years, the City of Norman has invested \$65,274 in funding for salaries at The Sooner Theatre. This amount represented 5.6% of our total budget in FY '24, which was \$1,159,752 and 25% of our contributed income, which for FY 2024 was \$257,335.

We are incredibly grateful to the City of Norman for the municipal funding, and we want you to know how proud we are to be stewards of The Sooner Theatre building.

More than 12,000 audience members attended Sooner Theatre events in person during FY '24. They spent, on average, \$49.36 per person in our community, with an economic impact of \$576,000. That number does not include audiences who viewed Sooner Theatre messaging online or through our social media channels, which was estimated at 156,700. In addition, parents of the hundreds of students enrolled at The Studio of The Sooner Theatre contribute to the economic impact created by The Sooner Theatre by purchasing dance clothes, dance shoes, makeup, hair and wig products and anything else needed. They also frequent restaurants and coffee shops in downtown Norman each week while they wait for students. And, the theatre purchases lumber, fabric and supplies locally to build every set and costume for every show. **Last year, we saw 1276 enrolled in camps and classes** at The Studio of The Sooner Theatre (up 12% from the previous year), **and gave \$60,902 back in scholarships for tuition to 286 students** (up 63% from previous year) who could otherwise not afford to participate.

According to the Norman Economic Development Coalition, the input from our salary base and contracted instructors, shows **an economic impact of nearly \$3,000,000.00** in the community annually. We are so proud of the impact we make on the Norman community and on communities surrounding Norman. And, we are extremely grateful for community leaders who understand the impact the arts have on our community!

## THE SOONER THEATRE OF NORMAN

The Sooner Theatre is listed on the National Registry of Historic Places and is truly a Norman landmark. The theater building is owned by the City of Norman. The Board and Staff of The Sooner Theatre of Norman Inc., are proud "stewards" of the management and activities of the facility, and have made significant investments of time, effort and resources to assure the survival of The Sooner - Norman's Premier Performing Arts Venue and Academy.

## OUR MISSION

The mission of The Sooner Theatre is to change lives, offer diverse perspectives and create a cultural connection to the community through the performing arts and arts education.

## OUR VISION STATEMENT

Our vision is to create a space for instilling creativity and passion for the arts, while providing a place for students to find their voices. We promote inclusion and healing through the arts and elevate the quality of life by providing diverse performing arts opportunities for all ages in our community.

## OUR FUNCTION STATEMENTS

**PRESENT** quality theatrical productions

**PROVIDE** quality performing arts instruction for students ages 3-18

**PROVIDE** a quality venue for the presentation of cultural, artistic, educational and community development activities that improve the quality of life for our citizens and to **SERVE** as an historic anchor for the development of partnerships with other arts and business entities to create a revitalized, downtown arts district for Norman.

## DIVERSITY MATTERS

The Sooner Theatre strives to provide programming that is diverse in all aspects. We actively seek ethnic, gender and ability diversity in casting our productions and selecting concert artists. We are diversity conscious in all casting, insuring we are making as diverse decisions as possible while keeping with the intent of the writer and the story we are telling. We welcome ideas in increasing the number of diverse artists, students and audience members in all we pursue. We have spoken to the City of Norman about getting hearing assisted devices. We can print or email large-print programs on request for those with vision impairment, and we also work with groups whose clients may be from under-served populations, including the United Way, Transition House, Norman Public Schools and others. We send information on programming and scholarships to all public elementary schools for distribution to all families in the Norman Public Schools. Theatre doesn't work if we cannot tell stories with ALL types of people and characters to and for ALL people.





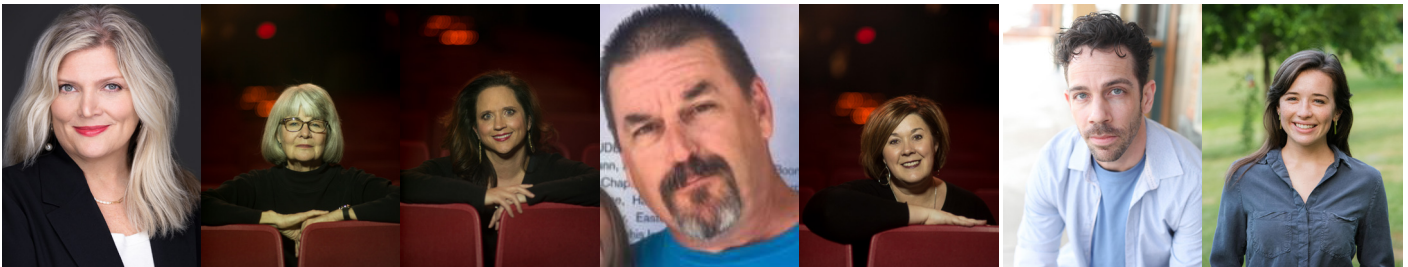
## THE SOONER THEATRE BOARD OF DIRECTORS

President, Dorion Billups, University of Oklahoma  
 Vice President, Anne Cape, McAfee & Taft  
 Treasurer, Stephanie Keller, Eide Bailly  
 Secretary, Kristi Pate, Retired educator  
 Past President, Lindsay Hawkins, OU K-20 Center  
 Kerri Brackin, Oil & Gas  
 Ta'Nia Gaines,, Eide Bailly

Debbie Kelleher, Retired Educator  
 Jerry Lessley, University of Oklahoma  
 Karen McIntosh-Telford, Dillard Cies  
 Beth Pepper, Eide Bailly Accounting  
 Juan Renteria, Jr., NPS Educator  
 Sarah Williams, Non-Profit Data Consultant

### Advisory Members

Jason Olsen, City of Norman  
 Mark Ledbetter, Armstrong Bank  
 Tom Cooper, Vision Bank  
 Chuck Thompson, Armstrong Bank



## SOONER THEATRE STAFF

Jennifer Heavner Baker, Executive Director  
 Nicki Kraisky, Business Manager (part-time)  
 Nancy Coggins, PR & Development Director  
 Meghan Martens, Social Media  
 & Advertising Coordinator (part-time)

Darrell Ferguson, Construction Manager  
 (part-time)  
 Tish Willis, Studio Manager  
 Brandon Adams, House Operations Manager  
 Production Manager position - open

## STAFFING

Our mission, function and program direction have, each year, been approved by the City administration, and Municipal money has been provided for The Sooner to have a firm "base" for staffing the facility, and on which to build its activities. According to Theatre Facts, A Report on Practices and Performances in the American Nonprofit Theatre, a typical

theatre our size, with a similar County population, and the same amount of programming will have 10 full time employees. Our current staff manages both The Sooner Theatre and The Studio of The Sooner Theatre with 5 full-time and 3 part-time employees. We also utilize the Federal Work Study program at OU, when the opportunity arises. The Sooner Theatre utilizes contract labor for teachers, directors, choreographers, music directors, musicians and accompanists.

In January 2023, the Sooner Theatre moved **all HR functions to NexTep** in order to be better able to access reporting and to maintain and recruit employees. The Sooner's current \$1,159,752 budget **does not currently include anyone designated to supervise benefits and human resources**, and the theatre does not feel spending money on a full-time staff member to do that is the best utilization of our limited resources. Instead, we will pay an annual fee to have NexTep manage that function for us. NexTep provides health insurance that we cover for our employees, as well as voluntary participation in a 401(k), life insurance, dental and vision insurance, and so much more we could not provide access to without their help.

### USE OF PAST CITY OF NORMAN FUNDING

Salaries 2003/2004 <b>\$86,847.27</b>	Salaries 2014-2015 <b>\$197,425.55</b>
Salaries 2004/2005 <b>\$94,534.36</b>	Salaries 2015-2016 <b>\$195,934.77</b>
Salaries 2005/2006 <b>\$108,541.76</b>	Salaries 2016-2017 <b>\$205,467.27</b>
Salaries 2006/2007 <b>\$141,000.00</b>	Salaries 2017-2018 <b>\$235,314.47</b>
Salaries 2007-2008 <b>\$146,473.00</b>	Salaries 2018-2019 <b>\$243,693.22</b>
Salaries 2008-2009 <b>\$187,202.00</b>	Salaries 2019-2020 <b>\$254,486.07</b>
Salaries 2009-2010 <b>\$184,516.00</b>	Salaries 2020-2021 <b>\$243,408</b>
Salaries 2010-2011 <b>\$190,950.00</b>	Salaries 2021-2022 <b>\$253,017</b>
Salaries 2011-2012 <b>\$194,600.00</b>	Salaries 2022-2023 <b>\$275,071</b>
Salaries 2012-2013 <b>\$168,832.83</b>	Salaries 2023-2024 <b>\$310,990</b>
Salaries 2013-2014 <b>\$197,617.35</b>	

The Municipal money we received in the amount of **\$65,274** in FY 2024 was approximately **20.9%** of our payroll expenses (FY 2024). We are **very grateful for the increase of \$23,107 for FY 2024-25 to a total of \$88,381! Thank you!**

Because we receive this money from the City of Norman, we are able to allocate other funding in our budget to programming that supports underserved populations in our community, including scholarships provided to students who otherwise would be unable to participate in performing arts programs due to cost, training instructors to provide specialized instruction for special needs students, and to participate in partnerships with community groups including CCFI and Assistance League to identify and give access to underserved populations.

The Sooner Theatre's **earned revenue includes tickets to productions and concerts, tuition for classes** at our Studio, as well as rentals and concession sales. **Percentage of total budget**

(\$1,159,752) from **ticketing was 16.6%, tuition revenue was 45.2%, rentals and concessions is 3.5%, and contributed revenue donations/fundraisers was 19.4%** of our total budget.

Item 1.

## THEATRE ACTIVITY

Our programs serve **quality of life** needs in the areas of culture, education, theatre and music for an increasing number of citizens. Our product tells what we stand for, what we want to offer the community and how well we know our business. At The Sooner Theatre, we host professional artists to first-timers and foster performers from 3 years old on up. Our presentations reflect our mission, our image and ultimately, they determine our survival. We embrace the fact that we are not just "Community Theatre" but "Theatre for the Community". **More than 13,000** people walked through our doors last year and we were able to track ticket sales to **116 Oklahoma zip codes and 35 out-of-state!** We hope you agree that The Sooner Theatre grants a major return for the City's investment.

In 2002, our Board of Directors approved a programming portfolio consisting of **seven initiatives**.

**1. THE MAIN EVENT SERIES** is The Sooner Theatre's concert series.

**2023-2024 Season:** No Concerts booked

Tickets to Main Event concert series shows are based on artist fees and other expenses. We have so much live theatrical programming that requires use of the stage to build sets and rehearse that there just weren't dates available on the calendar to place concerts that worked for touring artists.



**2. SOONER STAGE PRESENTS** is The Sooner Theatre's self-produced theatrical series.

**2023-2024 Season:** Cabaret, Seussical The Musical

Tickets to Sooner Stage Presents Theatrical productions range from \$12.50-\$35 dependent on discounts.



**3. THE STUDIO OF THE SOONER THEATRE** is The Sooner Theatre's performing arts academy. The Sooner Theatre's Theatre Arts Education program impacts hundreds of children ages 3-18 each year by providing outstanding performing arts education in a warm and welcoming environment. Year-round classes follow the Norman Public Schools schedule. Fall classes begin in September and offer cumulative learning concluding in April. Summer camps are held in June and July.



The Sooner Theatre's education program began in 2003 with one summer camp production that served 31 children. **Our total enrollment in 2023-2024 was 1276 (up 12% from 2023, and up 62% in the last three years) from across the metro area.** The program has evolved into a year-round performing arts school with training in the areas of musical theatre, acting, improv, voice, and dance, as well as troupes that perform at various events throughout the community. We also make it a point to bring in experts in our industry to present Mas

Classes to our students, and have hosted Broadway performers, National Tour performers, TV personalities, Broadway casting directors, and many others. Studio students have been seen in many regional productions, including the OKC Philharmonic's *The Christmas Show*, OU productions, singing for the Thunder and Texas Motor Speedway, in many commercials and films and on hit Nickelodeon and Netflix series! Sooner Theatre students were also chosen as the munchkins in the National Tour of *The Wizard of Oz*, Winthrop in *The Music Man in Concert* with Shirley Jones, and Studio students were featured as walk-on roles in the Broadway tours of both *Camelot* and *Waitress*.



Item 1.



In January of FY'23, **Studio of The Sooner Theatre students attended the Junior Theatre Festival** in Atlanta for the sixth year, where our students were adjudicated and attended workshops with 6500 theatre students from across the country. **They were awarded Outstanding Ensemble in their pod and enjoyed all things musical theatre with 6500 attendees from the United States, United Kingdom, China, New Zealand and Australia!** One of their adjudicators stated, "There

must be some 'secret sauce' at that theater in Norman, Oklahoma, we hope you share it with everyone!" They were impressed with all aspects of our students' performance, from skill level, to acting abilities to choreography and so much more!





## BEYOND THE STAGE

There is no question that the productions of The Sooner Theatre are magical. The lights, the sound, the costumes, the sets and the talent we are lucky enough to work with - both community theatre and our youth educational productions. But, you might not be aware of all the things that happen ***Beyond The Stage***.

### Scholarships

Last fiscal year, The Studio of The Sooner Theatre **gave \$60,902 in scholarships** to 286 students who could otherwise not afford to participate in performing arts classes and camps. That is a 157% increase in scholarship awards over the previous fiscal year. This includes awardees of the Laurie McReynolds Memorial Scholarship, which we award by working with local non-profits, counselors and principals at Norman Public Schools elementary schools. This scholarship is awarded to a student from a diverse or under served background chosen because of either their need for assistance, potential talent or passion for the arts, or because the student could use some help finding his or her voice.

### Special Needs Classes



We are excited to offer classes for special needs students. Our **Sooner Spotlights** class pairs middle and high school-age students with special needs with a student from The Studio's ambassador performance troupes to learn songs and dances. We also have a class whose name says it all - **Sooner Legends!** This group of teens and adults with Down syndrome will change your outlook on life. They are the most joyful, excited group of people you will ever meet. And, they can DANCE! **We serve many other differently-abled students in our regular classes including those on the spectrum, hearing disabled, vision disabled and mobility limited students.**

Tuition for Studio camps and classes ranges from \$150 for a one-week summer camp to \$680 for a school year production class. **We normally give back approx. 20% of our annual tuition** revenue in scholarships. For fiscal year 2024, total tuition revenue was \$524,076, and **scholarships given totaled \$60902, which funded 286 instances of tuition and/or fees** over the last year, which is actually 12% of our tuition revenue returned as scholarships.

#### 4. SPECIAL EVENTS

We held our highly anticipated Murder Mystery fundraiser in 2023-24, and were so excited to have audiences and performers back to help support the theatre! Murder Mystery is our annual fundraising dinner and show written, directed by and starring volunteers in our community. Murder Mystery 2024 raised \$51,582 for The theatre's operations and programs. The Voice of The Heartland, our other fundraising event is a bi-annual vocal competition featuring talented singers from around the region. It was not held in FY 2023-24.



#### 5. RENTAL ACTIVITIES

Community organizations and individuals have the opportunity to rent the theatre for their activities, meetings or performances on the rare occurrences we have available dates on our calendar.. Our rental revenue for 2023-24 was \$12,850.

Rental rates are approximately \$800-\$1000 per day for use of the theatre. We also rent the Studio event space for \$300-\$1200 per day.



##### Example of community rentals

- Various Community Churches
- Hispanic Flamenco Ballet
- Julia's Academy of International Dance
- Norman Chamber of Commerce
- Various Weddings & Engagements
- Pageants
- Norman Music Festival
- Various Dance Recitals
- Transition House's June Bug Jam
- Norman Police Academy
- OU School of Musical Theatre

#### 6. SOONER CINEMA is The Sooner Theatre's film and video offerings.

We do not offer a film series at this time, we but normally host several events each year that do show films, including Norman Music Festival (this year we got to host the Hosty documentary!), Norman Film Festival, Moore-Norman Technology Center's Red Carpet Film Festival and Earth Rebirth Film Festival (as our production schedule allows).

**7. OUTREACH AND DEVELOPMENT** is our program designed to "give back". In addition to our programming, The Sooner is deeply rooted in the community.

**Our Outreach and Development includes:**

Partnering with United Way's Celebrity Sing, Citizen's Advisory Council, Norman Convention and Visitors Bureau, The Norman Public School's Gifted Council and the Norman Arts Council. We are represented at the Norman Downtowner's Association, Norman Arts Council's Roundtable, Norman Rotary, the United Way Cabinet, Assistance League, Norman Public Schools PTA, Norman Chamber of Commerce Board and several other organizations.

Our Studio Ambassador Performance Troupes, made up of 3rd-12th grade students, also perform regularly in the community. These troupes and soloists have performed for thousands of audience members at various events including: The Norman Music Festival, The Rodeo Opry, The OKC Thunder, OKC Arts Council's Opening Night, OKC Festival of the Arts, The State Fair of Oklahoma, Holiday Open Houses for the Norman Assistance League, Public School assemblies, Devon Arts Day, the 2009 Mayor's Convention, NAC Arts Explosion, The OKC Philharmonic, Allied Arts, The 100th Anniversary of the Depot, Norman Music Festival, Kids for Kids Sake, Earth Day, Texas Motor Speedway, the Andy Roddick Tennis Exposition, Norman's Centennial Follies, Lyric Theatre, Jewel Box Theatre, University of Central Oklahoma, OMEA All State Chorus, Oklahoma City's Centennial Parade, Norman Christmas Parade, Norman Public Schools, Oklahoma Summer Arts Institute, Norman Chamber of Commerce, May Fair, June Bug Jam, The Chocolate Festival, OEC's Annual Meeting and many more!

**We also participate as in-kind donors for community events to include:**

- Assistance League
- Community After School Program
- Norman Arts Council
- Toby Keith Foundation
- Le Tour de Vin
- United Way of Norman
- Meals on Wheels
- Among Friends ...an Activity Center for Adults with Special Needs
- Norman Regional Hospital
- Blanchard, Purcell, Lexington, Washington and other Public School Systems
- Oklahoma Statewide Independent Living Council
- Cleveland County Family YMCA
- Travelers Aid and Homeless Assistance Center
- Norman Public Schools
- Norman Chamber of Commerce
- Meals on Wheels
- United Ministries
- University of Oklahoma
- Oklahoma Youth Orchestra
- Big Brothers Big Sisters
- Cleveland County CASA

You can see the growth our educational programming has had over especially the last few years. Because of such rapid and expansive growth, we have had to focus both staff and physical resources toward that program, but all initiatives are very important to our organization.

## AWARDS AND HONORS

- The Sooner Theatre is **one of three** Norman arts organizations who are current Allied Arts member agencies.
- The Sooner Theatre was the **first (and only, so far) arts organization** to have been awarded the Norman Rotary Clubs' Le Tour De Vin grant and the Impact Oklahoma grant funding capital projects.
- In August 2020, The Sooner Theatre was named as the Oklahoma Center for Non-profits' **ONE Award winner for Arts and Humanities.**

## OTHER SOURCES OF INCOME

In addition to the Municipal money, our other sources of income are from our annual Murder Mystery and Voice Of The Heartland Fundraisers, Corporate Sponsorships, Business and personal donations, program advertising, grants from foundations and other granting organizations, ticket revenues from concerts and performances, tuition revenue from our camps and classes and rental fees, both at the theatre and Studio.

**Total earned revenue for FY 2024 was \$934,524, which accounted for 81% of our budget. Contributed (donated) income made up the remaining 19% of the budget.**

*"What we put on the stage is not only what the public sees – it is what we are."*

-Thomas Wolf



**Thank you for all you do to support the programs, productions, concerts and events of The Sooner Theatre!**

**We are very fortunate to live in a community who understands the value and the impact of the arts on its citizens.**

**We could not do what we do without you!**

# Sooner Theatre of Norman, Inc

Item 1.

## Balance Sheet As of June 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
102 Petty Cash (deleted)	650.00
103 Armstrong Bank-Operations	124,745.00
104 Armstrong Bank Payroll	-25,433.87
107 Sooner Theatre STARS	32,371.78
109 Studio Capital Campaign	51,459.33
<b>Total Bank Accounts</b>	<b>\$183,792.24</b>
Accounts Receivable	
120 Accounts Receivable	185,306.75
120.01 Allowance for Bad Debt	-650.00
<b>Total 120 Accounts Receivable</b>	<b>184,656.75</b>
124 Pledges Receivable	141,257.66
124.01 Discount on Contributions	-900.00
<b>Total 124 Pledges Receivable</b>	<b>140,357.66</b>
<b>Total Accounts Receivable</b>	<b>\$325,014.41</b>
Other Current Assets	
121 Other Accounts Receivable	0.00
121.1 Dep.Insurance-Coggins& Willis	611.44
<b>Total 121 Other Accounts Receivable</b>	<b>611.44</b>
125 Returned Check	-332.00
135 Prepaid Expenses	12,879.34
999 Prior Period Adjustment	16,825.45
<b>Total Other Current Assets</b>	<b>\$29,984.23</b>
<b>Total Current Assets</b>	<b>\$538,790.88</b>
Fixed Assets	
152 Building Improvements	171,841.90
153 Furniture & Fixtures	6,837.02
154 Equipment	58,014.04
154.01 Sound Equipment	160,959.50
154.02 Light Equipment	138,168.27
156 Computer Equipment	35,521.88
157 The Studio at the Sooner	
155 Furniture & Fixtures	9,053.60
157.01 Equipment	34,535.94
157.02 Furniture and Fixtures	627.83
<b>Total 157 The Studio at the Sooner</b>	<b>44,217.37</b>

# Sooner Theatre of Norman, Inc

Item 1.

## Balance Sheet As of June 30, 2024

	TOTAL
158 110 East Main St.	0.00
158.01 Building	1,723,753.49
158.03 Furniture & Fixtures	24,078.16
158.04 Equipment	7,686.11
<b>Total 158 110 East Main St.</b>	<b>1,755,517.76</b>
169 Accumulated Depreciation	-557,614.21
<b>Total Fixed Assets</b>	<b>\$1,813,463.53</b>
Other Assets	
190 Community Foundation Deposit	1,573.88
831.01 In-Kind With Time Restrictions	-19,246.00
988 PPA-With Donor Restrictions	-5,918.00
<b>Total Other Assets</b>	<b>\$ -23,590.12</b>
<b>TOTAL ASSETS</b>	<b>\$2,328,664.29</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200 Accounts Payable	8,728.13
203 Payroll Payable	-19,132.28
<b>Total 200 Accounts Payable</b>	<b>-10,404.15</b>
201 Studio Hail Storm Payable	-526.63
<b>Total Accounts Payable</b>	<b>\$ -10,930.78</b>
Other Current Liabilities	
2100 Payroll Liabilities	2,690.85
226 State Unemployment Tax Payable	-0.04
<b>Total 2100 Payroll Liabilities</b>	<b>2,690.81</b>
251.01 Discount Reno Loan #0410	-24,391.00
254.01 Discount Loan 0416	-18,791.00
299 Current Portion of LT Debt	6,000.00
991 Release of Donor Restrictions	-11,836.00
Gift Certificates Payable	720.00
<b>Total Other Current Liabilities</b>	<b>\$ -45,607.19</b>
<b>Total Current Liabilities</b>	<b>\$ -56,537.97</b>
Long-Term Liabilities	
251 Republic - Reno Loan #0410	15,000.00
253 Republic Bank-Loan # 75020415	968,301.88
254 Republic Bank- Loan-75020416	7,500.00
Deferred Income	7,598.81
<b>Total Long-Term Liabilities</b>	<b>\$998,400.69</b>
<b>Total Liabilities</b>	<b>\$941,862.72</b>

Sooner Theatre of Norman, Inc

Balance Sheet  
As of June 30, 2024

	TOTAL
Equity	
369 Net Assets - Unrestricted	31,529.71
3900 Retained Earnings	1,366,527.20
Net Income	-11,255.34
Total Equity	\$1,386,801.57
TOTAL LIABILITIES AND EQUITY	\$2,328,664.29

# Sooner Theatre of Norman, Inc

Item 1.

## Profit and Loss FYE 6-30-24

July 2023 - June 2024

	TOTAL
Income	
100.401 Sooner Stage Presents	
175.421 Cabaret Income	22,102.48
175.422 Suessical	51,124.95
<b>Total 100.401 Sooner Stage Presents</b>	<b>73,227.43</b>
108.400 The Studio Revenue	
108.401 Tuition Fees	521,861.35
108.466 Studio Scholarships	2,215.00
<b>Total 108.401 Tuition Fees</b>	<b>524,076.35</b>
108.402 Summer Camp Income	
108.490 ANNIE Ticket Sales	531.03
108.493 Alice in Wonderland	1,640.00
495 Ticket Sales	31,762.53
Tea Party in Wonderland	467.11
<b>Total 495 Ticket Sales</b>	<b>32,229.64</b>
<b>Total 108.493 Alice in Wonderland</b>	<b>33,869.64</b>
141.39 Finding Nemo	1,410.78
<b>Total 108.402 Summer Camp Income</b>	<b>35,811.45</b>
108.403 Other Income	2,670.00
108.476 Miscellaneous Studio Income	5,150.25
108.492 Atlanta Trip 2023-24	22,394.40
108.499 New York Trip 2023	108,075.00
<b>Total 108.403 Other Income</b>	<b>138,289.65</b>
108.405 Showcase Ticket Sales	21,317.30
108.408 Young Producers	
108.623 Mean Girls Tickets	24,020.03
<b>Total 108.408 Young Producers</b>	<b>24,020.03</b>
<b>Total 108.400 The Studio Revenue</b>	<b>743,514.78</b>
108.465 Studio Production Class	
108.508 ANNIE Jr.	22,199.94
465.8 Cinderella	
465.801 Tuition	7,497.50
<b>Total 465.8 Cinderella</b>	<b>7,497.50</b>
465.93 Madagascar	18,186.60
465.95 Fiddler on the Roof	22,395.48
<b>Total 108.465 Studio Production Class</b>	<b>70,279.52</b>

# Sooner Theatre of Norman, Inc

Item 1.

## Profit and Loss FYE 6-30-24

July 2023 - June 2024

	TOTAL
112.400 Murder Mystery	
112.401 Fundraiser Donations	31,673.60
112.403 Murder Mystery Sponsorship	13,500.00
112.404 Mix Money Donations	6,408.31
<b>Total 112.400 Murder Mystery</b>	<b>51,581.91</b>
115.00 Concessions	261.13
115.401 Sweet Shoppe Sales	27,620.27
<b>Total 115.00 Concessions</b>	<b>27,881.40</b>
116.400 Rental Income	12,850.00
401 Sweet Shoppe	
401.02 Concessions	1,582.32
<b>Total 401 Sweet Shoppe</b>	<b>1,582.32</b>
858.3	1,566.99
Encore Club & Kindful Donation\	417.24
<b>Total Income</b>	<b>\$982,901.59</b>
Cost of Goods Sold	
100.501 Sooner Stage Presents Costs	
161.508 A Christmas Story COS	7,619.04
161.519 Little Shop Costs	142.42
161.521 Cabaret COS	30,875.30
161.522 Suessical	38,101.44
161.523 Into the Woods Costs	237.50
<b>Total 100.501 Sooner Stage Presents Costs</b>	<b>76,975.70</b>
106.500 Annie Costs	84.01
108.500 The Studio Costs	475.00
108.501 Instructor Fees & Costs	99,306.15
108.503 Staff	9,296.00
108.504 Summer Camp Show Costs	4,375.55
108.614 Junie B.Jones Jr	1,105.31
108.907 Alice in Wonderland COS	21,706.81
566.22 Seussical Expenses	32.27
566.29 Finding Nemo	740.81
566.30 Magic Tree House	1,197.77
<b>Total 108.504 Summer Camp Show Costs</b>	<b>29,158.52</b>
108.505 Showcase Costs	23,111.91
108.506 Costumes	2,500.00
<b>Total 108.505 Showcase Costs</b>	<b>25,611.91</b>
108.568 Workshop Costs	875.00
<b>Total 108.500 The Studio Costs</b>	<b>164,722.58</b>

# Sooner Theatre of Norman, Inc

Item 1.

## Profit and Loss FYE 6-30-24

July 2023 - June 2024

	TOTAL
108.507 Production Class Costs	450.00
565.6 Little Mermaid Costs	2,000.00
566.27 Beauty & the Beast Costs	200.00
566.28 Frozen Costs	47.69
566.31 Madagascar Jr.	12,081.17
566.32 Fiddler on the Roof	28,759.64
566.34 ANNIE Jr.	20,591.51
<b>Total 108.507 Production Class Costs</b>	<b>64,130.01</b>
108.572 Education Trip Costs	
108.914 JTF Trip Costs	77,635.03
108.915 New York Trip Costs	133,171.23
<b>Total 108.572 Education Trip Costs</b>	<b>210,806.26</b>
108.598 Young Producers Costs	
108.622 Mean Girls	35,355.63
108.626 CATS Costs	1,887.45
<b>Total 108.598 Young Producers Costs</b>	<b>37,243.08</b>
108.600 The Studio Overhead Costs	
108.602 Utilities	13,787.66
108.603 Repairs & Maintenance	19,228.22
108.604 Supplies	5,464.26
108.605 Miscellaneous	896.80
<b>Total 108.600 The Studio Overhead Costs</b>	<b>39,376.94</b>
112.500 Murder Mystery Costs	
112.501 Production Costs	2,400.66
112.502 Catering	16,244.45
112.504 Labor	815.00
112.505 Supplies	1,008.10
112.506 Miscellaneous	513.20
<b>Total 112.500 Murder Mystery Costs</b>	<b>20,981.41</b>
115.500 Concessions Costs	
115.501 Concessions Supplies	16,699.93
<b>Total 115.500 Concessions Costs</b>	<b>16,699.93</b>
116.500 Rental Costs	3,340.00
116.505 Rocky Horror Movie	1,000.00
<b>Total 116.500 Rental Costs</b>	<b>4,340.00</b>
502 Sweet Shoppe Supplies	413.96
505 Production Costs	
505.11 Hospitality	28.30
<b>Total 505 Production Costs</b>	<b>28.30</b>
<b>Total Cost of Goods Sold</b>	<b>\$635,802.18</b>
GROSS PROFIT	<b>\$347,099.41</b>

# Sooner Theatre of Norman, Inc

Item 1.

## Profit and Loss FYE 6-30-24

July 2023 - June 2024

	TOTAL
Expenses	
501 Marketing	10,597.61
501.01 Advertising	26,504.66
501.02 Postage, Copying & Printing	14,028.54
<b>Total 501 Marketing</b>	<b>51,130.81</b>
504 Bankcard Service Charges	1,472.34
504.1 Global Payment Credit Card Fees	27,171.43
506 Sales Tax	14,726.22
625 Community Outreach	880.00
630 Contract Labor	2,510.00
648 Dues and Licenses	8,913.42
649 Jackrabbit Fees	3,553.47
654 Equipment Lease	7,245.14
660 Insurance	24,196.31
660.04 D & O Ins	1,994.00
<b>Total 660 Insurance</b>	<b>26,190.31</b>
663 Custodial Services	6,600.00
700 Payroll Expenses	
711 Salaries-Other	310,989.84
717 Payroll Taxes	927.70
<b>Total 700 Payroll Expenses</b>	<b>311,917.54</b>
702 Office Supplies	10,184.38
708 Technical Supplies	7,886.65
723 Professional Fees	2,350.00
726 Postage	392.94
744 Rent	1,808.13
747 Theatre Expenses	
474.02 Utilities	5,971.93
474.03 Paper Supplies	325.46
474.04 Cleaning & Covid 19 Supplies	1,536.69
747.01 Repairs & Maintenance	2,432.95
<b>Total 747 Theatre Expenses</b>	<b>10,267.03</b>
756 Miscellaneous Expenses	6,661.35
757 Non-Profit Training & Expenses	8,223.78
Gifts and Thank Yous	549.28
<b>Total 756 Miscellaneous Expenses</b>	<b>15,434.41</b>
768 Telephone & Internet	13,086.10
780 Utilities	230.00
<b>Total Expenses</b>	<b>\$523,950.32</b>
NET OPERATING INCOME	<b>\$ -176,850.91</b>

# Sooner Theatre of Norman, Inc

Item 1.

## Profit and Loss FYE 6-30-24

July 2023 - June 2024

	TOTAL
Other Income	
100.402 Additional Shows Income	
155.00 Cutter Elliott Show	179.04
<b>Total 100.402 Additional Shows Income</b>	<b>179.04</b>
400 City of Norman(Salaries)	65,274.00
408 Grant Income	54,241.50
408.1 Allied Arts Foundation	37,570.09
<b>Total 408 Grant Income</b>	<b>91,811.59</b>
830 Interest Income	1,735.68
835 Miscellaneous Income	2,506.48
836 Advertising Income	4,772.50
836.10 Summer Stage Program Ads	1,275.00
<b>Total 836 Advertising Income</b>	<b>6,047.50</b>
851 Other Income	437.90
857 Board Donations	6,150.00
858 Friends Donations	2,100.00
858.3 Encore Club & Kindful Donations	30,649.07
<b>Total 858 Friends Donations</b>	<b>32,749.07</b>
858.01 STARS Fundraiser	49,085.17
862 Refund	1,358.78
<b>Total Other Income</b>	<b>\$257,335.21</b>
Other Expenses	
858.02 STARS Fundraiser COS	39,844.05
920 Interest Expense	
920.1 Interest on 110 E. Main loan	51,895.59
<b>Total 920 Interest Expense</b>	<b>51,895.59</b>
<b>Total Other Expenses</b>	<b>\$91,739.64</b>
<b>NET OTHER INCOME</b>	<b>\$165,595.57</b>
<b>NET INCOME</b>	<b>\$ -11,255.34</b>

**FOR TAX YEAR 2022**

SOONER THEATRE OF NORMAN INC

Heather Koonce CPA

4500 Watkins Road

Norman, OK 73072-1537

(405) 245-2247

Form **990****Return of Organization Exempt From Income Tax****COPY**

OMB No. 1545-0047

**2022**

Item 1.

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](http://www.irs.gov/Form990) for instructions and the latest information.Open to Public  
Inspection

<b>A</b> For the 2022 calendar year, or tax year beginning <b>07-01, 2022</b> , and ending <b>06-30, 2023</b>		
<b>B</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	<b>C</b> Name of organization <b>Sooner Theatre of Norman Inc</b>	<b>D</b> Employer identification number <b>51-0196629</b>
	Doing business as	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>101 E Main Street</b>	
	City or town, state or province, country, and ZIP or foreign postal code <b>Norman, OK 73069</b>	
	<b>F</b> Name and address of principal officer:	<b>G</b> Gross receipts \$ <b>880,534</b>
<b>I</b> 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		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(e)</b> Group exemption number
<b>J</b> Website: <b>N/A</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1976</b> <b>M</b> State of legal domicile: <b>OK</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>The mission of The Sooner Theatre is to change lives, offer diverse perspectives and create a cultural connection to the community through the performing arts and arts education.</b>
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>14</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>14</b>
<b>Revenue</b>	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a) <b>5</b> <b>8</b>
	<b>6</b> Total number of volunteers (estimate if necessary) <b>6</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 <b>7b</b> <b>0</b>
<b>Expenses</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>8</b> <b>450,238</b> <b>167,837</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) <b>9</b> <b>695,559</b> <b>623,421</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>10</b> <b>2,752</b> <b>1,551</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>11</b> <b>143,961</b> <b>85,460</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>12</b> <b>1,292,510</b> <b>878,269</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>13</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>14</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>15</b> <b>244,421</b> <b>226,648</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>16a</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>0</b>
<b>Net Assets or Fund Balances</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>17</b> <b>722,672</b> <b>702,386</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>18</b> <b>967,093</b> <b>929,034</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 <b>19</b> <b>325,417</b> <b>(50,765)</b>
	<b>20</b> Total assets (Part X, line 16) <b>20</b> <b>2,221,881</b> <b>1,924,083</b>
<b>Net Assets or Fund Balances</b>	<b>21</b> Total liabilities (Part X, line 26) <b>21</b> <b>1,303,925</b> <b>1,056,892</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 <b>22</b> <b>917,956</b> <b>867,191</b>

**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.

<b>Sign Here</b>	<b>Jennifer Baker</b>				
	Signature of officer	Date			
<b>Paid Preparer Use Only</b>	<b>Jennifer Baker, Executive Director</b>				
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<b>Heather Koonce</b>	<b>Heather Koonce</b>	<b>05-11-2024</b>		<b>P01307148</b>
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			
<b>Heather Koonce CPA</b>		<b>4500 Watkins Road</b>			<b>405-245-2247</b>
<b>Norman OK 73072-1537</b>					

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

The mission of The Sooner Theatre is to change lives, offer diverse perspectives and create a cultural connection to the community through the performing arts and arts education.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 267,200 including grants of \$ ) (Revenue \$ )Children's musical theatre education classes and summer camp programs**4b** (Code: ) (Expenses \$ 117,121 including grants of \$ ) (Revenue \$ )Main Event and Sooner Stage**4c** (Code: ) (Expenses \$ 39,088 including grants of \$ ) (Revenue \$ )Fundraising Events**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses 423,409

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> 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 . . . . .		<b>X</b>
<b>23</b> 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 . . . . .		<b>X</b>
<b>24a</b> 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 . . . . .		<b>X</b>
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		<b>X</b>
<b>25b</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 . . . . .		<b>X</b>
<b>26</b> 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 or any of these persons? If "Yes," complete Schedule L, Part II . . . . .		<b>X</b>
<b>27</b> 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 . . . . .		<b>X</b>
<b>28</b> 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):		
<b>28a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .		<b>X</b>
<b>28b</b> A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .		<b>X</b>
<b>28c</b> 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 . . . . .		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		<b>X</b>
<b>33</b> 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 . . . . .		<b>X</b>
<b>34</b> 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 . . . . .		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		<b>X</b>
<b>35b</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 . . . . .		<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		<b>X</b>
<b>37</b> 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 . . . . .		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>X</b>	

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b> 54	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	

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

Yes No

<b>2a</b>	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	<b>2a</b>	<b>8</b>			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<b>X</b>		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>				
<b>4a</b>	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)?	<b>4a</b>			<b>X</b>	
<b>b</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).					
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>	
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>	
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>				
<b>6a</b>	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?	<b>6a</b>			<b>X</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>				
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			<b>X</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>				
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<b>X</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>				
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			<b>X</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			<b>X</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			<b>X</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			<b>X</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			<b>X</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:					
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>				
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>				
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:					
<b>a</b>	Gross income from members or shareholders	<b>11a</b>				
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>				
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>				
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>				
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>				
<b>b</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	<b>13b</b>				
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>				
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>				
<b>15</b>	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.	<b>15</b>			<b>X</b>	
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>	
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any 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.	<b>17</b>				

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1a</b>	<b>14</b>
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>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .	<b>1b</b>	<b>14</b>
<b>2</b> 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? . . . . .	<b>2</b>	<b>X</b>
<b>3</b> 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? . . . . .	<b>3</b>	<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>	<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>	<b>X</b>
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>	<b>X</b>
<b>7a</b> 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? . . . . .	<b>7a</b>	<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>	<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	<b>8a</b>	<b>X</b>
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	<b>X</b>
<b>9</b> 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 . . . . .	<b>9</b>	<b>X</b>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	<b>X</b>
<b>b</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? . . . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b>	<b>X</b>
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	<b>X</b>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	<b>X</b>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	<b>12c</b>	<b>X</b>
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	<b>X</b>
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	<b>X</b>
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15a</b>	<b>X</b>
<b>b</b> Other officers or key employees of the organization . . . . .	<b>15b</b>	<b>X</b>
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	<b>X</b>
<b>b</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? . . . . .	<b>16b</b>	

**Section C. Disclosure**

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

Nicole Kraisky (405) 321-9600, 101 E Main Street, Norman, OK 73069

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employee, 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 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 dotted 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) Jennifer Baker Executive Director	40.00				X			52,933	0	0
(2) Beth Pepper Director	1.00	X						0	0	0
(3) Kerri Brackin Director	1.00	X						0	0	0
(4) Karen McIntosh-Telford Director	1.00	X						0	0	0
(5) Olivia Spruill Director	1.00	X						0	0	0
(6) Kristi Pate Director	1.00	X						0	0	0
(7) Stephanie Keller Director	1.00	X						0	0	0
(8) Debbie Kelleher Director	1.00	X						0	0	0
(9) Dorion Billups Director	1.00	X						0	0	0
(10) Juan Renteria Jr. Director	1.00	X						0	0	0
(11) Megan Benn Director	1.00	X						0	0	0
(12) Vicki Worster Past President	1.00	X		X				0	0	0
(13) Stephanie Keller Treasurer	1.00	X		X				0	0	0
(14) Lindsey Hawkins President	1.00	X		X				0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (c) **Item 1.**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(15) LeAnne Pence Vice President	1.00	X		X				0	0	0
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								52,933	0	0

**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 0

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

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		X

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

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

**Section B. Independent Contractors**

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

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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a			
	b	Membership dues . . . . .	1b			
	c	Fundraising events . . . . .	1c	56,493		
	d	Related organizations . . . . .	1d			
	e	Government grants (contributions) . . . . .	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	111,344		
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$		
	h	Total. Add lines 1a-1f . . . . .		167,837		
Program Service Revenue	Business Code					
	2a	Production Revenue	711110	148,907	148,907	
	b	Studio Revenue	711110	449,429	449,429	
	c					
	d					
	e					
	f	All other program service revenue . . . . .	711110	25,085	25,085	
g	Total. Add lines 2a-2f . . . . .		623,421			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		1,551	1,551	
	4	Income from investment of tax-exempt bond proceeds . . . . .				
	5	Royalties . . . . .				
			(i) Real	(ii) Personal		
	6a	Gross rents . . . . .	6a	11,480		
	b	Less: rental expenses . . . . .	6b	2,265		
	c	Rental income or (loss) . . . . .	6c	9,215		
	d	Net rental income or (loss) . . . . .		9,215	9,215	
	7a	Gross amount from sales of assets other than inventory . . . . .	7a			
	b	Less: cost or other basis and sales expenses . . . . .	7b			
	c	Gain or (loss) . . . . .	7c			
	d	Net gain or (loss) . . . . .				
	8a	Gross income from fundraising events (not including \$ 56,493 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 . . . . .				
	9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a			
	b	Less: direct expenses . . . . .	9b			
c	Net income or (loss) from gaming activities . . . . .					
10a	Gross sales of inventory, less returns and allowances . . . . .	10a				
b	Less: cost of goods sold . . . . .	10b				
c	Net income or (loss) from sales of inventory . . . . .					
Miscellaneous Revenue	Business Code					
	11a	Miscellaneous Income	900099	76,245	76,245	
	b					
	c					
	d	All other revenue . . . . .				
e	Total. Add lines 11a-11d . . . . .		76,245			
12	Total revenue. See instructions . . . . .		878,269	710,432	0	

**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 . . . . .				
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 . . . . .	52,933		52,933	
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 . . . . .	144,680		144,680	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits . . . . .	19,122		19,122	
10 Payroll taxes . . . . .	9,913		9,913	
11 Fees for services (nonemployees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	13,550		13,550	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 .				
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .				
12 Advertising and promotion . . . . .	31,944		31,944	
13 Office expenses . . . . .	45,983		45,983	
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	29,466		29,466	
17 Travel . . . . .				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .				
20 Interest . . . . .	40,645		40,645	
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	70,174		70,174	
23 Insurance . . . . .	22,240		22,240	
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 <u>Production Cost</u> . . . . .	117,121	117,121		
b <u>Studio Cost</u> . . . . .	267,200	267,200		
c <u>Fundraising Cost</u> . . . . .	39,088	39,088		
d <u>Community Outreach</u> . . . . .	1,684		1,684	
e All other expenses . . . . .	23,291		23,291	
25 <b>Total functional expenses.</b> Add lines 1 through 24e . .	929,034	423,409	505,625	0
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	423,071	1	363,306
	2 Savings and temporary cash investments	149,675	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	28,444	4	29,494
	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	31,005	9	1,537
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,355,325		
	b Less: accumulated depreciation	10b 827,351	10c 1,587,718	1,527,974
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,968	15	1,772
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,221,881	16	1,924,083	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	15,300	17	8,257
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,275,343	23	1,032,006
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	13,282	25	16,629
	26 <b>Total liabilities.</b> Add lines 17 through 25	1,303,925	26	1,056,892
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds	917,956	31	867,191
	32 <b>Total net assets or fund balances</b>	917,956	32	867,191
33 <b>Total liabilities and net assets/fund balances</b>	2,221,881	33	1,924,083	

**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	878,269
2	Total expenses (must equal Part IX, column (A), line 25)	2	929,034
3	Revenue less expenses. Subtract line 2 from line 1	3	(50,765)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	917,956
5	Net unrealized gains (losses) on investments	5	
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	867,191

**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	2a	X
b Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
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? . . . . .	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .	3b	

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**202** Item 1.

**Open to Public  
Inspection**

Name of the organization

Employer identification number

Sooner Theatre of Norman Inc

51-0196629

**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		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	265,394	308,462	273,039	450,238	167,837	1,464,970
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .	265,394	308,462	273,039	450,238	167,837	1,464,970
<b>5</b> 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) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						1,464,970

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 . . . . .	265,394	308,462	273,039	450,238	167,837	1,464,970
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	2,018	2,698	1,878	2,752	1,551	10,897
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						1,475,867
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13 First 5 years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	99.26 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 . . . . .	<b>15</b>	99.27 %
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2021.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test - 2022.</b> 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 <b>stop here</b> . 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>b 10%-facts-and-circumstances test - 2021.</b> 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 <b>stop here</b> . 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>18 Private foundation.</b> 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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 . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</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						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (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
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First 5 years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%
<b>19a 33 1/3% support tests - 2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 33 1/3% support tests - 2021.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .		

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>11a</b>	
<b>b</b> A family member of a person described on line 11a above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

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

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required) - <i>provide details in Part VI</i>	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> 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 <b>Total</b> 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 <b>Excess distributions carryover to 2023.</b> 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 . . . .			

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

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 154

**202**

Item 1.

**Open to Public  
Inspection**

Sooner Theatre of Norman Inc

Employer identification number

51-0196629

**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). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
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.	<b>Held at the End of the Tax Year</b>
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 July 25, 2006, 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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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** (cont) **Item 1.**

- 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 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:

- (i) Unrelated organizations  
(ii) Related organizations

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,723,753	357,900	1,365,853
c Leasehold improvements		168,266	99,235	69,031
d Equipment		428,585	351,182	77,403
e Other		34,721	19,034	15,687
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,527,974

**Part VII Investments - Other Securities.**

Item 1.

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)		
<b>Total.</b> (Column (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)		
<b>Total.</b> (Column (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) Community Foundation Deposit	1,772
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,772

**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) Donor Restrictions	13,328
	(3) Payroll Liabilities	2,691
	(4) Gift Certificates Payable	610
	(5)	
	(6)	
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . .		16,629

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 ☐

<b>Part XI</b>	<b>Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.</b>
----------------	--

*Item 1.*

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
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	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

<b>Part XII</b>	<b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.</b>
-----------------	--

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines 2a through 2d . . . . .		<b>2e</b>	
<b>3</b>	Subtract line 2e from line 1 . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	

**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.

**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**202**

Item 1.

**Open to Public  
Inspection**

Employer identification number

51-0196629

**Sooner Theatre of Norman Inc**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> . . . . .						

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

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

		(a) Event #1 <u>STARS</u> (event type)	(b) Event #2 <u>Heartland</u> (event type)	(c) Other events <u>None</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts . . . . .	25,723	30,770		56,493
	2 Less: Contributions . . . . .				
	3 Gross income (line 1 minus line 2) . . . . .	25,723	30,770		56,493
Direct Expenses	4 Cash prizes . . . . .				
	5 Noncash prizes . . . . .				
	6 Rent/facility costs . . . . .				
	7 Food and beverages . . . . .				
	8 Entertainment . . . . .				
	9 Other direct expenses . . . . .				
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				
	11 Net income summary. Subtract line 10 from line 3, column (d) . . . . .				56,493

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Sooner Theatre of Norman Inc**

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**202** Item 1.

**Open to Public  
Inspection**

Employer identification number

**51-0196629**

**01. Members or stockholder classes and rights (Part VI, line 6)**

The organization is an Oklahoma Not-For-Profit corporation.

**02. Form 990 governing body review (Part VI, line 11)**

Form 990 is made available to the board members before it is filed.

**03. Conflict of interest policy compliance (Part VI, line 12c)**

A conflict of interest policy is part of the by-laws. The board monitors for potential  
conflicts of interest.

**04. CEO, executive director, top management comp (Part VI, line 15a)**

The board determines the compensation for the Executive Director.

**05. Other officer or key employee compensation (Part VI, line 15b)**

The board determines the compensation to all employees.

**06. Governing documents, etc, available to public (Part VI, line 19)**

All public documents are made available upon request.

**Depreciation and Amortization**  
(Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0047

**202**

Item 1.

Attachment  
Sequence No. **179**

Name(s) shown on return

Sooner Theatre of Norman Inc

Business or activity to which this form relates

FORM 990 - 1

Identifying number

51-0196629

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	69,428

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property	#567					746
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	70,174
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562**

Form **8868**

(Rev. January 2022)

Department of the Treasury  
Internal Revenue Service**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

Item 1.

OMB No. 1545-0047

▶ **File a separate application for each return.**▶ **Go to [www.irs.gov/Form8868](http://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](http://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.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	<b>Sooner Theatre of Norman Inc</b>	<b>51-0196629</b>
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.	
	<b>101 E Main Street</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	<b>Norman OK 73069</b>	

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		

• The books are in the care of ▶ **Nicole Kraisky, 101 E Main Street Norman OK 73069**

Telephone No. ▶ **405-321-9600**

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 **05-15**, 20 **24**, 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 **07-01**, 20 **22**, and ending **06-30**, 20 **23**.

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	\$
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	\$
c <b>Balance due.</b> 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	\$

**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.

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

Form 8868 (Rev. 1-2022)

EEA

# Oklahoma Return of Organization Exempt from Income Tax

Section 501(c) of the Internal Revenue Code

Form 512-E  
2022



Item 1.

# COPY

## PART 1

For the year January 1 - December 31, 2022, or other taxable year beginning: 07/01 2022 ending: 06/30 2023

Name of Organization

Federal Employer Identification Number

Date Qualified for Tax Exempt Status

SOONER THEATRE OF NORMAN INC

51-0196629

1976

Address (Number and street)

101 E MAIN STREET

City

State or Province

Country

ZIP or Foreign Postal Code:

NORMAN

OK

73069

Place an 'X' if: (1) Initial Return (2) Final Return (3) Amended Return (See Schedule 512E-X on page 2)

## PART 2: STATEMENT OF UNRELATED BUSINESS TAXABLE INCOME

(Please read instructions on pages 3-4)

Total Federal

Allocable Oklahoma

A	Total unrelated trade or business income - applicable Federal Form(s) 990 .....	0	0
B	Total unrelated trade or business deductions - applicable Fed. Form(s) 990 .....	0	0
C	Unrelated business taxable income - enter here and on line 1 below .....	0	0

## INCOME SUBJECT TO TAX

1	Unrelated business taxable income - from statement above (allocable to Oklahoma) .....	1	0 00
2	Other net income - provide schedule .....	2	0 00
3	Oklahoma Capital Gain deduction (provide Form 561-C) .....	3	0 00
4	Oklahoma taxable income (total of lines 1, 2 and 3) .....	4	0 00

## TAX COMPUTATION

5	Tax at 4% of line 4. If trust, see rate schedule on page 3 and place an "1" in the box. If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "2" in the box. If making an Okla. installment payment pursuant to IRC Sec. 965(f) and 58 OS Sec. 2368(K), add the installment payment here and enter a "3" in the box .....	5	0 00
6	Less: Other Credits Form (total from Form 511-CR) .....	6	0 00
7	Balance of tax due (line 5 minus line 6, but not less than zero) .....	7	0 00
8	2022 Oklahoma estimated tax and extension payments and prior year carryforward .....	8	0 00
9	Oklahoma withholding (provide Form 1099, Form 500A, Form 500B or other withholding statement) .....	9	0 00
10	Amount paid with original return and amount paid after it was filed (amended return only) .....	10	0 00
11	Any refunds or overpayment applied (amended return only) .....	11 (	0 ) 00
12	Total of lines 8 through 11 .....	12	0 00
13	Overpayment (if line 12 is larger than line 7 enter amount overpaid) .....	13	0 00
14	Amount of line 13 to be credited to 2023 estimated tax (original return only) .....	14	0 00



# Oklahoma Return of Organization Exempt from Income Tax

Name of Organization: <b>SOONER THEATRE OF NORMAN INC</b>	Federal Employer Identification Number: <b>51-0196629</b>
--	--

Amount from line 14 on page 1 0 00

Line 15 provides you the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from page 4 of this form in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and attach a schedule showing how you would like your donation split.

15	Donations from your refund	<input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$	15	0 00
16	Add lines 14 and 15 and enter amount		16	0 00
17	Amount to be refunded to you (line 13 minus line 16)		Refund 17	0 00

### Direct Deposit Note:

All refunds must be by direct deposit. See Direct Deposit information on page 5 for details.

Is this refund going to or through an account that is located outside of the United States? Yes No

Deposit my refund in my: ☐ Checking Account ☐ Savings Account

Routing Number:

Account Number:

18	Tax Due (if line 7 is larger than line 12 enter tax due)	Tax Due 18	0 00
19	Donation: Public School Classroom Support Fund (For information regarding this fund, see page 4, #5)	19	0 00
20	For delinquent payment, add penalty of 5% plus interest at 1.25% per month	20	0 00
21	Underpayment of estimated tax interest	Annualized 21	0 00
22	Total tax, penalty and interest due - Add lines 18-21; pay in full with return	Balance Due 22	0 00

Under penalty of perjury, I declare the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Signature of Officer or Trustee <i>Jennifer Baker</i>	Date 5/14/24	Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer. <input checked="" type="checkbox"/>	Signature of Preparer <i>Heather Koonce</i>	Date 5.14.24
Printed Name JENNIFER BAKER			Printed Name of Preparer HEATHER KOONCE	
Title EXECUTIVE DIRECTOR	Phone Number 405-321-9600		Phone Number 405-245-2247	Preparer's PTIN P01307148

### SCHEDULE 512-E-X: AMENDED RETURN SCHEDULE (See instructions on page 3)

A Did you file an amended Federal income tax return? ☐ Yes ☐ No

Provide a copy of the amended Federal return and a copy of "Statement of Adjustment", IRS refund check or deposit slip.

B If this return is being filed due to a Federal audit, provide a complete copy of the RAR.

C Explanation or reason for amended return (Provide all necessary schedules):

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.



Contract #K-1314-33 (not to exceed \$14,500)

With Aging Services Inc. for the Operation of the Kiwanis Kruiser  
Transportation Program for Senior Adults and Adults with Disabilities

### **FY24 ANNUAL REPORT as of 01/31/2025**

Aging Services Inc./ASI appreciates the support from the City of Norman for the operation of the Kiwanis Kruiser Transportation Program for senior adults and adults with disabilities. For many years, the support from the City of Norman which covers gasoline and repair expenses has been an integral component of the ASI transportation program.

Aging Services Inc. tracks the number of one way rides and the number of unduplicated individuals served by the Kiwanis Kruiser Transportation Program. ASI then tracks the number of senior adults served separately from the number of individuals with disabilities who are provided rides by this service.

- From 07/01/23 through 06/30/24(**FY24 Year End**), the Kiwanis Kruiser provided a total of **2,054 one way rides to a pool of 985 senior adults and 44 adults with disabilities. (Please note: Our bus driver was out for the months of November and December 2023 for cancer treatment.)**
- From 07/01/22 through 06/30/23 (**FY23 Year End**), the Kiwanis Kruiser provided a total of **3,072 one way rides to a pool of 1,459 senior adults and 77 adults with disabilities.**
- From 07/01/21 through 6/30/22 (**FY22 Year End**), the Kiwanis Kruiser provided a total of **1,052 one way rides to a pool of 426 senior adults and 1 adults with disabilities.**

A 2023 Ford Star craft Allstar 11 passenger bus was used to provide these services. The bus was acquired through the federally funded 5310 program which was administered by ODOT (Office of Mobility and Public Transit Division).

The Norman Chapter of the Kiwanis Club has provided not only a \$200 per month stipend to support this service totaling **\$2,400.00**.

Rides are provided on a donation basis with a suggested donation for a one-way ride of \$2.50. No one is denied a ride whether or not a donation is made because it is a stipulation of the Older Americans Act/Title III grant. During the first six months of this fiscal year, the Kruiser riders donated a total of **\$2,128.42** for the rides that were provided. These donations covered **1%** of the cost to operate this service during FY22-23 fiscal year. It should be noted that the majority of Kiwanis Kruiser riders are living on a fixed income and at least **71%** of riders are at or below the federal poverty guidelines given their monthly income level.

ASI provided Kiwanis Kruiser riders with a Satisfaction Survey in April of 2024. The majority of the riders who responded to the survey questions reported the following:

- Most riders are females who still live in their own home.
- Most riders are at least 60 years of age or older.
- Most riders feel the Kiwanis Kruiser Transportation Service is an extremely important service because it is door to door.
- Most riders stated that the driver went above and beyond for them, that he was so very kind, helpful, and professional.
- Most riders stated that the service helps them get out of the house more often and enhances their ability to continue to live independently and less lonely lives.
- Most riders felt that the service was excellent, convenient, and very helpful in getting them to the places they need to for appointments or shopping.
- The most frequently requested rides were for medical appointments and grocery shopping opportunities.
- There has been an increase in the use of the wheelchair ramp for riders in the past year.

ASI holds a contract with OK Department of Human Services to provide ADvantage Case Management Services. ASI also holds a contract to provide ADvantage Meals in Cleveland County. Income from these contracts is used to make up the difference between the budget and actual expenses, but these funds are also needed to help with expenses of other programs and services provided. Therefore, the Aging Services Inc. Board of Directors has been working to develop new fund raising efforts to help fund our much needed

programs and services for senior adults in our community. The board conduct 3 fundrais this year: A Chili Cook-off event with Basket Bidding, an online Jewelry fundraiser, and a quilt sale. We raised \$11,342 through the combined events. ASI also is pursuing many grant opportunities related to transportation.

We have been incredibly thankful for the contract that we have had with the City of Norman this year. They have fixed so much on our "carry over" vehicle that it almost is like a new vehicle. **Aging Services Inc. respectfully requests consideration of a continuation of this contract at the rate not to exceed \$14,500 for FY24/25. It is hoped that the City will find that the service is of great enough importance to continue the funding to cover our gasoline and normal repair expenses. Aging Services Inc. appreciates the support of the City of Norman in this endeavor.**

Respectfully submitted,

Tammy C. Vaughn  
Executive Director



the  
**DEPOT**

200 S. Jones Avenue, Norman, OK, 73069 | (405) 307-9320  
www.normandepot.org | office@normandepot.org

Item 1.

## Board of Trustees

**Don Schooler**  
President

**Sara McFall**  
Secretary

**David Whitaker**  
Development Chair

**Michael Duncan**  
**Alissa Branch**  
**Kathy Harms**

Staff

**Shari Jackson**  
Executive Director

**Danielle Tipton**  
Events Director

**Joy Andrews**  
Gallery Assistant

**Trinity Slough**  
Office Manager

Report to City of Norman Finance Committee  
February 5, 2025

The Depot is thrilled to continue its partnership with the City of Norman to care for the Historic Santa Fe Depot and to enrich our community with plans for expansion to meet the growing needs of our downtown district. According to the FY2024 City of Norman Budget the mission of this division is as follows:

*The Norman Depot shall be available for use by the entire community. As stated in the lease of land 6(a): "The City of Norman agrees to preserve the Depot as an historical landmark and will utilize the building in such a manner as to benefit the entire community - restricted for public use."*

Further, in the description of its use:

*The City will maintain the building and grounds and make the building available to the community on a rental reservation basis. The building is also made available to morning and evening Amtrak passengers.*

The Depot has proudly fulfilled this portion of the city's mission for this building for over 20 years. Offering:

- Daily AMTRAK waiting room services 365 per year for nearly 9,000 AMTRAK passengers annually.
- AMTRAK Information services to walk-in customers, phone calls and web inquiries with informed and helpful staff and printed materials.
- A welcoming space for community members and organizations to rent for meetings, gatherings, weddings, parties and events. We provide reduced or free space whenever possible to arts organizations, nonprofits, parades and festivals including the Norman Music Festival, Oklahoma Storyworks, Songwriters Association of Norman, Sierra Club, Mardi Gras Parade, Pride Parade, Jacobsen House, Norman Next, Downtowners Association, Norman Arts Council Roundtable and many others.

In addition, The Depot is a multidisciplinary arts organization featuring programming for our community, producing:

- Depot Gallery - A fine art sales gallery featuring the best of Oklahoma visual artists and a regular stop on Norman's 2nd Friday Art Walks.
- Depot Concerts - Our intimate listening room setting is perfect for local and touring musicians and features singer/songwriters, jazz, blues, world music, and other genres.
- Depot Comedy - Comedy special events highlighting local and touring comedy acts.
- Depot Poetry - Quarterly poetry evenings curated by renowned Oklahoma poet, author, actor and director Paul Austin
- Summer Breeze Concert Series - Our city's most beloved summer arts activity this series presents 8 concerts in Lion's Park where approximately 2,000 community members bring their picnic to the park and we bring the band.



the  
**DEPOT**

200 S. Jones Avenue, Norman, OK, 73069 | (405) 307-9320  
www.normandepot.org | office@normandepot.org

Item 1.

In the 23-24 fiscal year the Depot was awarded \$11,600 to assist in these operations. This funding was allocated as follows:

\$7000 - to partially cover staff hours spent directly serving AMTRAK customers

\$3200 - to partially cover the costs associated with weekly cleans of the Depot

\$800 - to partially cover supplies for AMTRAK waiting room (including paper goods, schedules, cleaning, etc.)

\$600 - to cover the costs of our security/alarm system.

**\$11,600 - TOTAL ALLOCATION FOR 22-23**

### **REQUEST FOR 2024-2025: \$56,400 (\$50,700 received in 2023-2024)**

We are asking for a contribution to help with funding for the continued operation of the Historic Santa Fe Depot for the following purposes:

- To support our ability to fulfill the agreement between the City of Norman and AMTRAK to provide services to train customers 365 days/year,
- To support our ability to facilitate the rental and use of the Depot by our community.
- To ensure our continued operation.

#### **REQUEST DETAIL:**

\$24,000 - Staffing for office hours (8am to 2pm Wed - Sat) to handle expanded hours for AMTRAK and weekend rental requests, staff hours for cleaning and preparation of the Depot for AMTRAK waiting room hours and community events.

\$700 - Security/Alarm services

\$800 - Bi-annual window cleaning

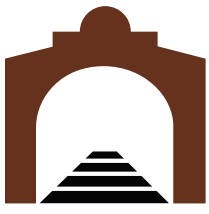
\$2,500 - Outdoor banner/signage printing

\$3,000 - supplies and paper goods for the Amtrak waiting room and community events.

\$25,400 - Salary/Benefits support for staff of the Depot charged with managing the facility and hourly staff, coordinating and reporting to the city regarding events, facilities issues, AMTRAK, building maintenance and care, coordinating AMTRAK waiting room volunteers and services. (Note: The Depot currently has staffing to cover these areas and has folded this cost into our operating budget but respectfully requests that these functions be supported by the City of Norman)

#### **We are proud to be a vital community partner.**

- The Depot provides not only its own arts programming, but coordinates with the City of Norman, AMTRAK, ODOT, other arts organizations, parades, festivals and events to offer services and make The Depot available for all in our community who have need of it making us a vital downtown hub.
- The stages we own are loaned to the city and other organizations for city celebrations like Earth Day, Brewtowberfest, and others.
- Our facility is used by civic and arts organizations who desire space at little or no cost providing a community-based gathering space and fulfilling our agreement with the city and our mission as an organization.



the  
**DEPOT**

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www.normandepot.org | office@normandepot.org

Item 1.

#### REVENUE GENERATED TO COVER ADMINISTRATIVE COSTS:

RENTAL REVENUE(23-24): **\$27,587**

The Depot is made available to the public for rental at the following rates.

\$150/hour Friday/Saturday/Sunday

\$100/hour Monday-Thursday

Rentals are a minimum of two hours and incur an additional \$60 cleaning fee.

Rental revenue covered 26% of our administrative overhead. Commissions on art shown from our Gallery Shows covered another 7%, and the other administrative costs are covered by grants, membership, corporate and individual giving, and fundraisers with revenue over \$70k.

The Depot is poised to be an anchor for the arts in Downtown Norman expanding to include arts markets, street festivals and more outside the planned hotel Downtown, a retail stop for small arts purchases and Norman - themed merchandise, and a home for our community events, parades and sister arts organizations. The funding from the City of Norman that covers the AMTRAK costs gives us the flexibility to fully serve as Norman's own Grand Central Station as we prepare for the growth and potential increased rail travel and we hope to further incentivize visitors to our fabulous community.

As requested, attached you will find a year-end financial report for the most recently completed fiscal year. Please feel free to contact me with any questions you may have, or for any other information you require. Thank you again to the City of Norman for their continued support for the Historic Santa Fe Depot. We are so grateful for the ability to serve our community and create programming to work toward a vision of "A Community Connected Through Shared Artistic Experiences" We appreciate the partnership, and your support.

On behalf of the board and staff of The Depot,

Shari Jackson  
Executive Director  
The Depot  
shari@normandepot.org  
405-830-9771

# The Performing Arts Studio, Inc. (dba The Depot)

Item 1.

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L Classes

July 2024 - January 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
General Donations	757.00	225.00	532.00	336.44 %
Grants				
City of Norman (Amtrack)	50,700.00	50,700.00	0.00	100.00 %
Norman Arts Council (NAC)	6,808.00	13,376.00	-6,568.00	50.90 %
Oklahoma Arts Council (OAC)	260.76	0.00	260.76	
<b>Total Grants</b>	<b>57,768.76</b>	<b>64,076.00</b>	<b>-6,307.24</b>	<b>90.16 %</b>
Membership Dues				
Annual Membeship	6,280.00	12,500.00	-6,220.00	50.24 %
Monthly Membership	1,857.05		1,857.05	
Premier Membership	180.00		180.00	
<b>Total Membership Dues</b>	<b>8,317.05</b>	<b>12,500.00</b>	<b>-4,182.95</b>	<b>66.54 %</b>
Program Support				
Corporate/Individual Partnership	13,500.00	32,800.00	-19,300.00	41.16 %
Donations (cash/text)	4,182.00	2,000.00	2,182.00	209.10 %
Monthly Partnerships	3,976.00		3,976.00	
<b>Total Program Support</b>	<b>21,658.00</b>	<b>34,800.00</b>	<b>-13,142.00</b>	<b>62.24 %</b>
Rental Fees	22,851.94	13,000.00	9,851.94	175.78 %
Janitor Fees	2,370.00	1,680.00	690.00	141.07 %
Rental Deposit	7,935.00	3,500.00	4,435.00	226.71 %
<b>Total Rental Fees</b>	<b>33,156.94</b>	<b>18,180.00</b>	<b>14,976.94</b>	<b>182.38 %</b>
Sales	-3.00		-3.00	
Art Sales	9,598.18	10,500.00	-901.82	91.41 %
Boutique Sales	1,170.00	1,142.15	27.85	102.44 %
Depot Merchandise Sales	600.06	512.76	87.30	117.03 %
Discount Income	-77.00		-77.00	
Ticket Sales	10,458.74	7,200.00	3,258.74	145.26 %
<b>Total Sales</b>	<b>21,746.98</b>	<b>19,354.91</b>	<b>2,392.07</b>	<b>112.36 %</b>
Tuition		0.00	0.00	
Uncategorized Income	152.70		152.70	
Vendor Fee	-51.58	350.00	-401.58	-14.74 %
<b>Total Revenue</b>	<b>\$143,505.85</b>	<b>\$149,485.91</b>	<b>\$ -5,980.06</b>	<b>96.00 %</b>
Cost of Goods Sold				
Cost of Goods Sold	291.93	0.00	291.93	
<b>Total Cost of Goods Sold</b>	<b>\$291.93</b>	<b>\$0.00</b>	<b>\$291.93</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>\$143,213.92</b>	<b>\$149,485.91</b>	<b>\$ -6,271.99</b>	<b>95.80 %</b>
Expenditures				
Conference/Training Fees		0.00	0.00	
Contract Services	530.00	2,375.00	-1,845.00	22.32 %
Deposit refund	4,985.00	3,000.00	1,985.00	166.17 %
Facility Maintenance				
Janitorial	250.00		250.00	

# The Performing Arts Studio, Inc. (dba The Depot)

Item 1.

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L Classes

July 2024 - January 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Facility Maintenance</b>	<b>250.00</b>		<b>250.00</b>	
Insurance				
Health Insurance	6,969.38	7,249.99	-280.61	96.13 %
Liability/D&O Insurance	1,164.00	4,500.00	-3,336.00	25.87 %
<b>Total Insurance</b>	<b>8,133.38</b>	<b>11,749.99</b>	<b>-3,616.61</b>	<b>69.22 %</b>
Memberships	335.00	100.00	235.00	335.00 %
Payroll Expenses	-198.55		-198.55	
Director's Salary	18,416.68		18,416.68	
Salaries	16,249.99	43,902.66	-27,652.67	37.01 %
Taxes	4,045.83	2,493.24	1,552.59	162.27 %
Wages	17,532.49	6,982.00	10,550.49	251.11 %
<b>Total Payroll Expenses</b>	<b>56,046.44</b>	<b>53,377.90</b>	<b>2,668.54</b>	<b>105.00 %</b>
Postage	5,199.28	1,325.00	3,874.28	392.40 %
Printing	2,114.02	2,900.00	-785.98	72.90 %
Professional Fees				
Accountant	3,170.00	2,475.00	695.00	128.08 %
Workshop Instructor		0.00	0.00	
<b>Total Professional Fees</b>	<b>3,170.00</b>	<b>2,475.00</b>	<b>695.00</b>	<b>128.08 %</b>
Program Costs				
Advertising	92.10	113.51	-21.41	81.14 %
Artist Commissions (65%)	7,171.10	6,763.72	407.38	106.02 %
Artist Fees	14,970.25	11,800.00	3,170.25	126.87 %
Equipment Rental	3,084.72	2,000.00	1,084.72	154.24 %
Lodging	348.50	700.00	-351.50	49.79 %
Meals	262.33	340.75	-78.42	76.99 %
Permit		200.00	-200.00	
Refreshments	872.47	730.00	142.47	119.52 %
Sound/Technical Services	5,525.00	5,975.00	-450.00	92.47 %
<b>Total Program Costs</b>	<b>32,326.47</b>	<b>28,622.98</b>	<b>3,703.49</b>	<b>112.94 %</b>
QuickBooks Payments Fees	286.23	15.54	270.69	1,841.89 %
Square Fees	982.74	1,111.04	-128.30	88.45 %
Subscriptions	149.00	400.00	-251.00	37.25 %
Supplies		227.50	-227.50	
Amtrack	-72.95	400.00	-472.95	-18.24 %
Office	2,287.20	1,740.23	546.97	131.43 %
<b>Total Supplies</b>	<b>2,214.25</b>	<b>2,367.73</b>	<b>-153.48</b>	<b>93.52 %</b>
Uncategorized Expense	6,075.67		6,075.67	
Utilities	578.08		578.08	
Alarm/Security	399.13	379.19	19.94	105.26 %
Electric	550.50	991.69	-441.19	55.51 %
Software/Apps	1,654.33	1,283.31	371.02	128.91 %
Telecommunications	1,709.50	1,750.00	-40.50	97.69 %

The Performing Arts Studio, Inc. (dba The Depot)

Item 1.

Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L Classes  
July 2024 - January 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Utilities	4,891.54	4,404.19	487.35	111.07 %
Total Expenditures	\$127,689.02	\$114,224.37	\$13,464.65	111.79 %
NET OPERATING REVENUE	\$15,524.90	\$35,261.54	\$ -19,736.64	44.03 %
NET REVENUE	\$15,524.90	\$35,261.54	\$ -19,736.64	44.03 %

## Return of Organization Exempt From Income Tax

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

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2025

Item 1.

Open to Public  
Inspection

A For the 2023 calendar year, or tax year beginning 07-01, 2023, and ending 06-30, 2024

B Check if applicable:

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

C Name of organization THE PERFORMING ARTS STUDIO INC

Doing business as THE DEPOT

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

200 S JONES AVENUE

Room/suite

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

Norman, OK 73069

F Name and address of principal officer:

D Employer identification number

56-2399035

E Telephone number

(405) 307-9320

G Gross receipts

\$ 165,961

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2022

M State of legal domicile: OK

## Part I Summary

1 Briefly describe the organization's mission or most significant activities: CREATE AND/OR PRESENT EXCELLENT FINE ART.

2 Check this box ☐ 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)	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	0
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	4
6	Total number of volunteers (estimate if necessary)	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		165,961
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		(799)
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		165,162
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		78,434
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25)		0
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		96,645
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		175,079
19	Revenue less expenses. Subtract line 18 from line 12		(9,917)
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
		38,916	51,080
		(19,109)	2,972
21	Total liabilities (Part X, line 26)		
22	Net assets or fund balances. Subtract line 21 from line 20	58,025	48,108

## 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: Shari Jackson  
Date:  
Type or print name and title: Shari Jackson, EXECUTIVE DIRECTOR

Paid Preparer Use Only  
Print/Type preparer's name: Crystal Lowry  
Preparer's signature: PennyRoyal Accounting LLC  
Date: 11-06-2024  
Check ☐ if self-employed PTIN: P00950747  
Firm's name: PennyRoyal Accounting LLC  
Firm's EIN:  
Firm's address: PO Box 1547  
Norman OK 73070  
Phone no.: 405-623-1177

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 193

[WWW.NORMANMUSICFESTIVAL.COM](http://WWW.NORMANMUSICFESTIVAL.COM)

The Norman Music Alliance is requesting \$50,000 in funding from the City of Norman to help support safety and infrastructure costs for the 2026 Norman Music Festival, NMF is the largest music festival in the state of Oklahoma. Now in its 17th year, this annual event is held in the downtown Walker Arts District. It is a significant economic driver with estimated generated economic activity of nearly \$3.5 million on NMF weekend. This calculation is based on attendance of over 70,000 individuals during the festival's three-day run, along with visit-spend metrics from Visit Norman and Americans for the Arts. Not only does our festival have a significant economic impact on the City of Norman and the Walker Arts District, it remains free to the community with the support of generous sponsors such as the Norman Arts Council, Fowler Automotive, The Garage/Winston/Pub W, Oklahoma Arts Council and other local partners.

In 2024, we had visitors from 8 states, signed our first national sponsors, and booked a grammy-nominated headliner (before the 2024 festival was cut short due to severe weather, resulting in a loss of approximately \$15k for the year. As always, NMF weathers the storms thrown at us to return bigger and stronger than ever. We received \$54k in ARPA funding through the Oklahoma Arts Council and have created new fundraising opportunities that ensure that we stay cash positive and able to continue. Our festival now counts the Oklahoma Film and Music Office, ACM@UCO, the University of Oklahoma, and Oklahoma Institute at Quartz Mountain among our artistic partners as we endeavor to strengthen the music industry in Oklahoma with Norman as its hub.

We will again be hosting industry panels here in our hometown to continue the conversation about how to support and retain the creatives in our state whose artistry and economy add so much to ours. Funding from the City of Norman would show that our city is behind our efforts and a strategic partner in these endeavors. To be clear, we are asking for assistance with the public safety and logistics portions of our festival to continue to provide the level of care to our beautiful downtown necessary to contain an event like this one.

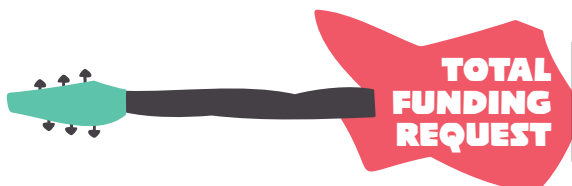
Thank you for your consideration of our request.  
ON BEHALF OF THE STAFF AND BOARD OF DIRECTORS  
FOR THE NORMAN MUSIC ALLIANCE

## CURRENT ALLOCATION AND REQUEST

SERVICES	ACTUAL COST	24-25 ALLOCATION	25-26 REQUEST
CONTRACTED SANITATION:	\$9,080	\$7,500	\$9,080
ELECTRICIAN:	\$1,300	\$0.00	\$1,300
GENERATORS:	\$6,700	\$0.00	\$6,700
PERIMETER FENCING:	\$3,700	\$0.00	\$3,700
PORTABLE TOILETS:	\$3,900	\$0.00	\$3,900
STREET CLOSURE/BARRIER PLACEMENT:	\$1,100	\$1,100	\$1,100
CITY OF NORMAN SANITATION:	\$1,300	\$1,300	\$1,300
TOTAL:	\$27,080	\$10,000	\$27,080

## ADDITIONAL FUNDING REQUEST

**STAFFING/ADMINISTRATIVE: \$22,920**  
(TO SUPPORT SUSTAINABLE STAFFING FOR THE FESTIVAL)



**\$50,000**

(THIS WOULD PROBABLY GET YOU A FREE T-SHIRT AND/OR THE CITY'S NAME ON A STAGE)

WWW.NORMANMUSICFESTIVAL.COM

## SOURCES OF INCOME

REVENUE SOURCE	REVENUE GENERATED	REVENUE PERCENTAGE
<b>CORPORATE &amp; INDIVIDUAL SPONSORS:</b>	<b>\$130,000</b>	<b>50%</b>
<b>GRANTS:</b>	<b>\$34,250</b>	<b>13.2%</b>
<b>CITY OF NORMAN SUPPORT:</b>	<b>\$0</b>	<b>0%</b>
<b>*VIP PASSES:</b>	<b>\$15,000</b>	<b>5.7%</b>
<b>*CONCESSIONS &amp; MERCH:</b>	<b>\$11,000</b>	<b>4.2%</b>
<b>*VENDOR FEES:</b>	<b>\$65,000</b>	<b>25%</b>
<b>*FUNDRAISERS:</b>	<b>\$5,000</b>	<b>1.9%</b>
<b>TOTAL:</b>	<b>\$260,250</b>	<b>100%</b>

**\*FEE-FOR-SERVICE REVENUE TOTAL:  
\$91,000 / 35% OF REVENUE GENERATED**

## HOW ARE WE GENERATING THIS REVENUE, YOU ASK?

**ADDING REVENUE STREAMS WITH EXPANDED CONCESSIONS AND MERCH.**

**WORKING HARD ON DEVELOPING YEAR-ROUND FUNDRAISING PARTIES.**

**ACTIVELY SEEKING MULTI-YEAR, NATIONAL-LEVEL PARTNERS.**

# SEE YOU IN APRIL!

# Norman Music Alliance

Item 1.

## Statement of Activity

July 2023 - June 2024

	TOTAL
Revenue	
43300 Direct Public Grants	4,000.00
43400 Direct Public Support	10,000.00
43410 Corporate Patnership	111,243.33
43450 Individual Donations	13,404.21
47230 Membership Dues	13,993.54
<b>Total 43400 Direct Public Support</b>	<b>148,641.08</b>
44500 Government Grants	
44530 NAC Grant	38,250.00
<b>Total 44500 Government Grants</b>	<b>38,250.00</b>
46400 Other Types of Income	
46430 Miscellaneous Revenue	2,707.21
<b>Total 46400 Other Types of Income</b>	<b>2,707.21</b>
47200 Program Income	
47210 Vendor Fees	61,514.12
47260 Merchandise	10,583.08
<b>Total 47200 Program Income</b>	<b>72,097.20</b>
PayPal Sales	100.00
Unapplied Cash Payment Income	515.00
<b>Total Revenue</b>	<b>\$266,310.49</b>
Cost of Goods Sold	
50000 Cost of Goods Sold	7,001.74
Merch Printing	8,250.89
<b>Total Cost of Goods Sold</b>	<b>\$15,252.63</b>
<b>GROSS PROFIT</b>	<b>\$251,057.86</b>
Expenditures	
60900 Business Expenses	
60910 Permits	1,030.00
<b>Total 60900 Business Expenses</b>	<b>1,030.00</b>
62100 Contract Services	
62110 Accounting Fees	795.00
62120 Artist Fees	62,489.64
62150 Outside Contract Services	32,571.29
<b>Total 62100 Contract Services</b>	<b>95,855.93</b>
62800 Facilities and Equipment	
62840 Equip Rental and Maintenance	86,646.03
62840 Travel and Lodging	4,253.55
62890 Rent, Parking, Utilities	2,500.00
<b>Total 62800 Facilities and Equipment</b>	<b>93,399.58</b>

# Norman Music Alliance

Item 1.

## Statement of Activity

July 2023 - June 2024

	TOTAL
65000 Operations	
65010 Books, Subscriptions, Reference	622.18
65020 Postage, Mailing Service	332.00
65030 Printing and Copying	64.68
65040 Supplies	1,320.08
65050 Telephone, Telecommunications	2,935.01
65060 Insurance - Liability, D and O	21,664.99
65070 Banking fees	150.06
65071 Interest Expense	3,096.63
<b>Total 65000 Operations</b>	<b>30,185.63</b>
65100 Other Types of Expenses	1,865.96
66000 Payroll Expenses	
Taxes	2,578.59
Wages	33,000.00
<b>Total 66000 Payroll Expenses</b>	<b>35,578.59</b>
68300 Travel and Meetings	
68330 Food and Beverage Hospitality	479.50
<b>Total 68300 Travel and Meetings</b>	<b>479.50</b>
Bad Debt	2,171.00
PayPal Fees	336.84
QuickBooks Payments Fees	1,498.34
Unapplied Cash Bill Payment Expenditure	0.00
<b>Total Expenditures</b>	<b>\$262,401.37</b>
NET OPERATING REVENUE	<b>\$ -11,343.51</b>
NET REVENUE	<b>\$ -11,343.51</b>

## Return of Organization Exempt From Income Tax

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

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2025

Item 1.

Open to Public  
Inspection

<b>A</b> For the 2023 calendar year, or tax year beginning 07-01, 2023, and ending 06-30, 2024	
<b>B</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 checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NORMAN MUSIC ALLIANCE INC</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>PO BOX 890</b> City or town, state or province, country, and ZIP or foreign postal code <b>Norman, OK 73070</b> <b>F</b> Name and address of principal officer:
<b>D</b> Employer identification number <b>45-3155284</b>	
<b>E</b> Telephone number	
<b>G</b> Gross receipts \$ <b>277,001</b>	
<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number	
<b>I</b> 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	
<b>J</b> Website: <b>N/A</b>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
<b>L</b> Year of formation: <b>2023</b>	
<b>M</b> State of legal domicile: <b>OK</b>	

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SHOWCASE LOVAL TALENT VIA FESTIVAL</b>
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>9</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>0</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a) <b>1</b>
	<b>6</b> Total number of volunteers (estimate if necessary) <b>9</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 <b>0</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>171,712</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) <b>86,575</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>0</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>(11,161)</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>247,126</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>31,109</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>0</b>
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>229,520</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>260,629</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 <b>(13,503)</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) <b>(13,195)</b>
	<b>21</b> Total liabilities (Part X, line 26) <b>(8,204)</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 <b>(4,991)</b>

## 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	<b>Shari Jackson</b> Signature of officer	Date			
	<b>Shari Jackson, EXECUTIVE DIRECTOR</b> Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name <b>Crystal Lowry</b>	Preparer's signature	Date <b>10-31-2024</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00950747</b>
	Firm's name <b>PennyRoyal Accounting LLC</b>	Firm's EIN		Phone no.	
	Firm's address <b>PO Box 1547</b>	Firm's EIN		Phone no.	
	<b>Norman OK 73070</b>	Firm's EIN		Phone no.	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 198

**Part III** **Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**SHOWCASE LOVAL TALENT VIA FESTIVAL****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 276,100 including grants of \$ ) (Revenue \$ 278,750 )**SHOWCASE LOVAL TALENT VIA FESTIVAL****4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses **276,100**

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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> . . . . .		<b>X</b>
<b>23</b> 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> . . . . .		<b>X</b>
<b>24a</b> 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> . . . . .		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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> . . . . .		<b>X</b>
<b>b</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> . . . . .		<b>X</b>
<b>26</b> 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> . . . . .		<b>X</b>
<b>27</b> 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> . . . . .		<b>X</b>
<b>28</b> 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). . . . .		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<b>X</b>
<b>c</b> 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> . . . . .		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> . . . . .		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		<b>X</b>
<b>32</b> 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> . . . . .		<b>X</b>
<b>33</b> 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> . . . . .		<b>X</b>
<b>34</b> 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> . . . . .		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		<b>X</b>
<b>b</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> . . . . .		<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		<b>X</b>
<b>37</b> 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> . . . . .		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>X</b>	

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .	0	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
<b>2a</b>	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	1		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	2b		X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a			X
<b>b</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			
<b>4a</b>	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>b</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).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a			X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b			X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c			
<b>6a</b>	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>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	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>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c			X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e			X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f			X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g			X
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h			X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8			X
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a			X
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b			X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	10a			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	10b			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders . . . . .	11a			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	11b			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	12a			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	12b			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a			
<b>b</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			
<b>c</b>	Enter the amount of reserves on hand . . . . .	13c			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	14a			X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	14b			
<b>15</b>	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
<b>16</b>	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
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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			

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a 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
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	9	
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>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .	0	
<b>2</b> 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
<b>3</b> 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
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	X
<b>6</b> Did the organization have members or stockholders? . . . . .	6	X
<b>7a</b> 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>b</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
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	8b	X
<b>9</b> 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
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	10a	X
<b>b</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	
<b>11a</b> 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>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	12c	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	13	X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	14	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	15a	X
<b>b</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.		
<b>16a</b> 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>b</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	X

**Section C. Disclosure**

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

**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.

SHARI JACKSON (405)919-7990, 219 EAST MAIN ST, Norman, OK 73069

**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 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 dotted 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) CODY GILES DIRECTOR	5.00	X						0	0	0
(2) MICHELLE BUI DIRECTOR	5.00	X						0	0	0
(3) TERRY PARRIS DIRECTOR	5.00	X						0	0	0
(4) SHARI JACKSON EXECUTIVE DIRECTOR	20.00	X						0	0	0
(5) JOSHUA BOYDSTON CO CHAIR	5.00	X						0	0	0
(6) STEPHANIE BRICKMAN SECRETARY	5.00	X						0	0	0
(7) JOHN RICHARDSON DIRECTOR	5.00	X						0	0	0
(8) LAINIEY PHILLIPS CO CHAIR	5.00	X						0	0	0
(9) MEGAN CHASE DIRECTOR	5.00	X						0	0	0
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....								0	0	0

**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 0

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

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		X

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

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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a			
	b	Membership dues . . . . .	1b	13,994		
	c	Fundraising events . . . . .	1c			
	d	Related organizations . . . . .	1d			
	e	Government grants (contributions) . .	1e	42,500		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	146,148		
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$		
	h	<b>Total.</b> Add lines 1a-1f . . . . .		202,642		
Program Service Revenue			Business Code			
	2a	Miscellaneous Revenue	900099	2,676	2,676	
	b	program income	900099	71,068	71,068	
	c	Sales	900099	615	615	
	d					
	e					
	f	All other program service revenue . . . . .				
	g	<b>Total.</b> Add lines 2a-2f . . . . .		74,359		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .				
	4	Income from investment of tax-exempt bond proceeds . . . .				
	5	Royalties . . . . .				
			(i) Real	(ii) Personal		
	6a	Gross rents . . . . .	6a			
	b	Less: rental expenses . . . . .	6b			
	c	Rental income or (loss) . . . . .	6c			
	d	Net rental income or (loss) . . . . .				
	7a	Gross amount from sales of assets other than inventory . . . . .	7a			
	b	Less: cost or other basis and sales expenses . . . . .	7b			
	c	Gain or (loss) . . . . .	7c			
	d	Net gain or (loss) . . . . .				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a			
	b	Less: direct expenses . . . . .	8b			
	c	Net income or (loss) from fundraising events . . . . .				
	9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a			
	b	Less: direct expenses . . . . .	9b			
	c	Net income or (loss) from gaming activities . . . . .				
10a	Gross sales of inventory, less returns and allowances . . . . .	10a				
b	Less: cost of goods sold . . . . .	10b	15,253			
c	Net income or (loss) from sales of inventory . . . . .		(15,253)	(15,253)		
Miscellaneous Revenue			Business Code			
	11a					
	b					
	c					
	d	All other revenue . . . . .				
	e	<b>Total.</b> Add lines 11a-11d . . . . .				
12	<b>Total revenue.</b> See instructions . . . . .		261,748	59,106	0	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	35,579	35,579		
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	795	795		
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . .	95,061	95,061		
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	32,521	32,521		
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .				
<b>17</b> Travel . . . . .	480	480		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> BUSINESS EXPENSES	1,030	1,030		
<b>b</b> FACILITIES AND EQUIPMENT	106,628	106,628		
<b>c</b> QUICKBOOK FEES	1,498	1,498		
<b>d</b> OTHER	2,508	2,508		
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e . .	276,100	276,100	0	0
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	(2,784)	<b>1</b>	7,252
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net		<b>4</b>	62,318
	<b>5</b> 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		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>	<b>10c</b>	
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	(10,411)	<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	(13,195)	<b>16</b>	69,570	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses		<b>17</b>	
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	(31,984)	<b>19</b>	25,948
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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	23,780	<b>25</b>	62,965
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	(8,204)	<b>26</b>	88,913
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions	(4,991)	<b>27</b>	(19,343)
	<b>28</b> Net assets with donor restrictions		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b>	(4,991)	<b>32</b>	(19,343)
<b>33</b> <b>Total liabilities and net assets/fund balances</b>	(13,195)	<b>33</b>	69,570	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	261,748
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	276,100
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	(14,352)
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	(4,991)
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	(19,343)

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input 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.		
<b>2a</b> 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>b</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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		x
<b>c</b> 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.		
<b>3a</b> 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>b</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 . . . . .		

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
Item 1.

**2025**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

**NORMAN MUSIC ALLIANCE INC**

**45-3155284**

**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		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	131,084	38,669	89,861	171,713	200,391	631,718
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .	131,084	38,669	89,861	171,713	200,391	631,718
<b>5</b> 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) . . . . .						28,257
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						603,461

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 . . . . .	131,084	38,669	89,861	171,713	200,391	631,718
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	4					4
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	707	35	278	600	615	2,235
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						633,957
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13 First 5 years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	95.19 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 . . . . .	<b>15</b>	91.49 %
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> 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>b 10%-facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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 . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
<b>b</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						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (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
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First 5 years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2023</b> (line 10c, column (f), divided by line 13, column (f)) . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2022</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%
<b>19a 33 1/3% support tests - 2023.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 33 1/3% support tests - 2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .		

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> 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>b</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 <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b> 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 <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</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 <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> 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 <b>Part VI</b> 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>		
<b>5a</b> 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 <b>Part VI</b>, 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b>.</i>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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 <b>Part VI</b>.</i>		
<b>b</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 <b>Part VI</b>.</i>		
<b>c</b> 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 <b>Part VI</b>.</i>		
<b>10a</b> 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>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on 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
<b>1</b> 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>		
<b>2</b> 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
<b>1</b> 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
<b>1</b> 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?		
<b>2</b> 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>		
<b>3</b> By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <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**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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>b</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>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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>b</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>		

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required) - <i>provide details in Part VI</i>	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> 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 <b>Total</b> 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 <b>Excess distributions carryover to 2024.</b> 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 . . . .			

**Part VI**

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

Client Copy

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047 Item 1.

2023

Open to Public  
Inspection

Name of the organization

Employer identification number

NORMAN MUSIC ALLIANCE INC

45-3155284

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). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
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.	
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 on line 2a . . . . .	2c
d Number of conservation easements included on line 2c, acquired after July 25, 2006, 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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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 (cont)**

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

**Part IV Escrow and Custodial Arrangements**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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 |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance                            |                  |                |                    |                      |                     |
- 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 |
|---|---------------|----|
| <b>(i)</b> Unrelated organizations?   | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations?  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

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

**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) Payroll tax	940	
(3) Line of Credit	61,148	
(4) Sales Tax payable	877	
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25 col. (B)) . . . . .	62,965	

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 . . . . .

<b>Part XI</b>	<b>Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>
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Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	

<b>Part XII</b>	<b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>
-----------------	---

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	

<b>Part XIII</b>	<b>Supplemental Information</b>
------------------	---------------------------------

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.

Client

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Item 1.

**2025**

**Open to Public  
Inspection**

Name of the organization

**NORMAN MUSIC ALLIANCE INC**

Employer identification number

**45-3155284**

**01. Amended return information**

income was recorded in wrong physical year

**02. Form 990 governing body review (Part VI, line 11)**

REVIEW AVAILABLE UPON REQUEST

**03. Governing documents, etc, available to public (Part VI, line 19)**

AVAILABLE UPON REQUEST

**04. List of other fees for services expenses (Part IX, line 11g)**

BUSINESS EXPENSES 1907.18

ARTIST FEES 60,666.25

OUTSIDE CONSULTING 51,398.04

FAILITY AND EQUIPMENT 82,551.07

OPERATIONS 28,782.16

QUICKBOOKS FEES 1,945.00

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

Item 1.

Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or fiscal year beginning 07-01, 2023, and ending 06-30, 2024

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**2023**

Name of filer

EIN or SSN

**NORMAN MUSIC ALLIANCE INC****45-3155284**

Name and title of officer or person subject to tax

**Shari Jackson, EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

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

1a Form 990 check here . . . . .	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	261,748
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 PennyRoyal Accounting LLC to enter my PIN 20231 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

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 10-13-2024**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.

738296 10231

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

Date 10-31-2024

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

990

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2023

Page 1

Name(s) as shown on return

NORMAN MUSIC ALLIANCE INC

FEIN

45-3155284

OTHER

**Description**

**Amount**

ARTISTI FEES

\$ 62,490

Consulting Fees

32,571

**Total: \$ 95,061**

Client Copy

Schedule A, Line 5 - Excess 2% Limitation Contributors

Item 1.

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

NORMAN MUSIC ALLIANCE INC

45-3155284

2% of the amount on Schedule A, Part II, line 11, column (f) 12,679

Name	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	(g) Excess contributions (col. (f) minus the 2% limitation)
NAC			14,873	26,063		40,936	28,257

Total 28,257

# Office of the City Auditor

## Internal Audit Update

*2025FY – 2027FY Triennial Audit Plan*



# Risk Assessment

- Audit Universe (235)
  - 133 Auditable Units (& Counting)
- Control Self Assessments
- Risk Assessment Workshops/Meetings (Ongoing)
- Risk Criteria
  - Appropriateness and comprehensiveness of documented policies.
  - Awareness and adherence among employees.
  - Effectiveness of preventive, detective, and corrective controls.
  - Segregation of duties to prevent conflicts of interest.
  - Automation and manual process dependencies.
  - Business continuity and disaster recovery planning.



# 2025-2027 Audit Universe & Top 10 Focus Areas

Top 10 Focus Areas based on input from City Council, Finance Committee, Industry Benchmarking and Management Team for the FYE25-27 Audit Plan.

Item 2.

- Finance**
  - Financial Reporting
    - ACFR
    - Budget Books
      - Annual Ops. Budget
      - Annual CIP Budget
    - Financial Management/Planning
  - Accounting
    - Accounts Receivable
    - Revenues
    - Financial Reporting
    - Cash Handling Training
    - Account Reconciliation
    - General Ledger
    - OJI Claims
  - Budget
    - Budgeting and Forecasting
    - Grants Management & Compliance
    - CIP Budget Mgmt.
    - Ops Budget Mgmt.
  - Payroll Processing
    - Payroll Process
    - Payroll Operations
    - Tax Compliance
  - Purchasing
    - Procurement
      - Vendor Mgmt.
    - Accounts Payable
    - Expenses
  - Treasury and Revenue
    - Revenues
      - General Revenues
      - Special Revenues
      - Enterprise Revenues
    - Cash Management
    - Credit Card Administration
    - P-Card Program
    - P-Card Policy
    - P-Card Process
    - Employee Reimbursement Program
    - Bank Deposit Process
  - Utility Billing Customer Service
    - Customer Relationship Mgmt.
  - Capital Expense Approval
  - Closing the Books
    - Account Analysis
    - Account Reconciliation
    - Accruals
    - Automate/Manual JE's
  - Tax Compliance
  - Investment Management
  - Debt Issuance & Bond Management
  - Risk Management
    - Worker's Compensation Claims Payments

- Police (GF & PSST)**
  - Police Recruitment Process
  - Animal Welfare
    - Adoption
    - Spay/Neuter
  - Communications
    - Data & Stats
  - Criminal Investigations
    - Violent and Property Crime Investigations
    - Vehicle Collision Investigations
    - Offender Registration and Monitoring
  - Special Investigations
    - Fentanyl Investigations
    - Drug Trafficking Investigations
  - Patrol
    - Community Policing
    - Crime Scene Investigations
    - Proactive Crime Enforcement
    - Traffic Citations and Warnings
    - School Resource Officers
  - Training

- Legal**
  - Contract Management
    - Drafting/Amending
    - Negotiations
  - Tort Claim Management
    - Claim Processing
    - Tracking and Monitoring
  - Litigation Management
    - Contract disputes
    - Constitutional claims
    - Tort Claims
  - Statutory Compliance
  - Worker's Compensation Processing

- Info Systems/Technology**
  - Network Administration
  - Systems Implementation
  - Automated Controls
  - Access & Permissions Management
  - Data Security and Privacy
  - Web & Applications Development
  - Network Security
  - Telecommunications
  - Disaster Recovery Planning
  - Print Shop
  - Help Desk
  - IT/Strategy Planning
  - Business Systems Maintenance
    - ERP – Majorly City-Wide
    - CIS – Utilities
    - Legal
    - Planning
    - GIS - Planning
    - Municipal Court
    - EOC/CAD – PD
    - Alert Systems
  - Resource Prioritization

- Parks & Recreation (SR) See Strategy**
  - Facility Maintenance
    - Physical Access & Security
  - MUNIS Work Order System
  - Equipment & Parts Inventory
  - Facility Custodial
  - Parks Maintenance
  - Park Development
  - Recreation Division
    - 12<sup>th</sup> Avenue
    - Childcare
    - Adult Wellness & Education Center
    - Irving
    - Little Axe
  - Westwood
    - Pool
    - Concessions
    - Tennis Pro Shop
  - Young Family Athletic Center (YFAC)
  - Whittier Activities Fund
  - Special Events and Multimedia

- Public Works (See Strategy)**
  - Fleet Management
    - Fleet PM Program
    - NAPA Fleet Parts Inventory
    - Fleet Procurement
  - Street/Pavement Maintenance
  - Storm Water Maintenance Project
  - Bridge Maintenance Project
  - Architect & Engineer Contracting
  - Unit-Price Contracts
  - Transit and Parking
  - Traffic Control

- Human Resources & Labor Relations**
  - Employee Compensation
  - Employee Annual Evaluation
  - Employee Benefits Administration
  - Labor Union Agreements & Compliance
  - Personnel Manual Compliance
  - Hiring / Talent Acquisition Practices
  - Off-boarding Process
  - Staffing Analysis / Position Control
  - Employee Training and Professional Development
  - Safety Management
  - Culture & Social Responsibility
  - Timekeeping
    - Overtime Budget Review
    - Reporting Process
  - Grievance Management

- Utilities (EF)**
  - Regulatory Compliance (EPA, CFR 40, ODEQ )
  - Quality Control Process
  - Vehicle Accident and Personal Injury Training
  - Water & Sewer System Maintenance
  - Sanitation (Solid Waste Management)
    - Commercial Collection
    - Waste Disposal
      - Container Maintenance
      - Transfer Station
      - Compost Facility
    - Recycling Services
    - Public Education Program
  - Residential Collection
  - Yard Waste
  - Water Reclamation
    - Bio-Solids Testing Process
    - Bio-Solids Recycling Process
    - Lab Reporting Process
    - Maintenance
  - Water Treatment
    - Water Treatment Process
    - Lab Testing Process
    - Lab Reporting Process
    - Work Order System
    - Inventory Tracking
  - Line Maintenance
    - Utility Locate Performance
    - MIP Performance
    - MUNIS Work Order System
      - Equipment & Parts Inventory
    - Lead Copper Surveys

- Planning & Dev Svcs (see Strategy)**
  - Planning Commission
  - Planning Services
  - Building Permitting and Inspection Operations
    - Permitting and Inspection Application Services
    - Permitting and Inspection Review Services
  - Code Compliance
  - GIS Services
  - Comprehensive Land Use Plan
  - City Zoning Code
  - CDBG
    - CDBG Grant Management
    - Residential Housing Rehabilitation Programs
      - CDBG Grant
      - Apartment Rehabilitation
      - HOME Grants
    - 1<sup>st</sup> Time Homebuyer Grant
    - Grant Writing

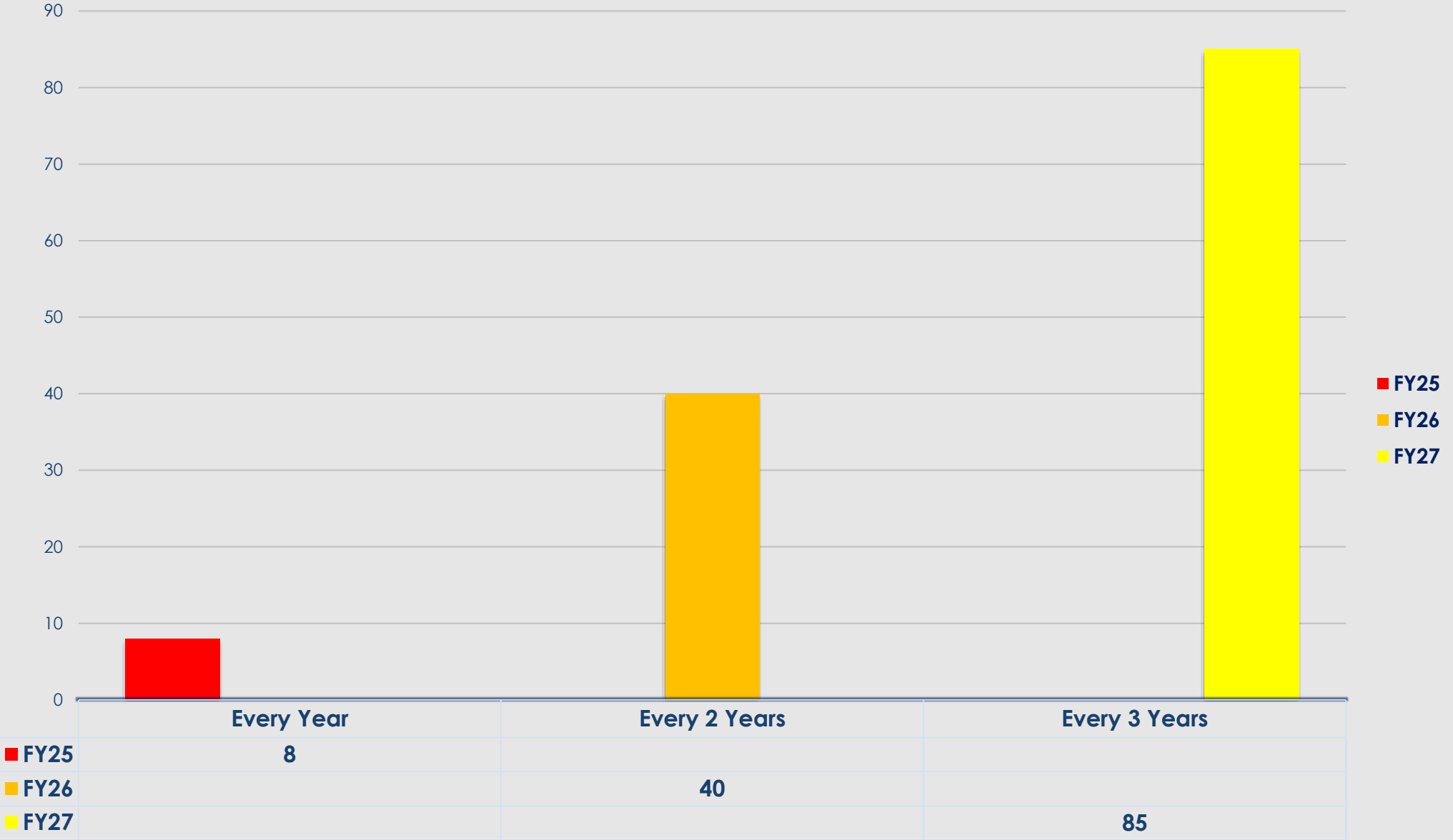
- City Mgmt. & City Council**
  - Enterprise Risk Management
  - Governance
    - City Ordinances
    - City Policies
  - Ethics
  - Succession Planning
    - Department Heads
    - Key Employees
  - Business and Community Relations
    - Small Business Support Programs
    - Retail Recruitment
    - Film Permitting
  - City Communications
    - Information Dissemination
    - Emergency Notifications
    - Media Relations
    - Audio & Video
  - Social Services
    - Homelessness Programs
  - Land & Property Acquisition & Disposal
  - Budget Management (Ops & CIP)
  - Oversight Committee
  - BACA Committee
  - Finance Committee
  - Campaign Finance Report Review
  - Special Projects
    - Hotel Room Tax
    - Marijuana Permitting
    - Grocery Sales Tax
    - City Contracts
  - Mileage Reimbursement Program

- City Clerk**
  - Action Center Management
  - Physical Records Mgmt.
  - Food and Beverage Permitting
  - Meeting Agenda
  - Meeting Minutes
  - Open Records Request Response

- Municipal Court**
  - Case Processing
  - Docket Management System
  - Restitution and Court Fee Collections
  - Data Accuracy and Record Retention
  - Public Education on Court Procedure
  - Community Service Program
  - Intervention and Counseling Partnerships
  - Drug Testing Program

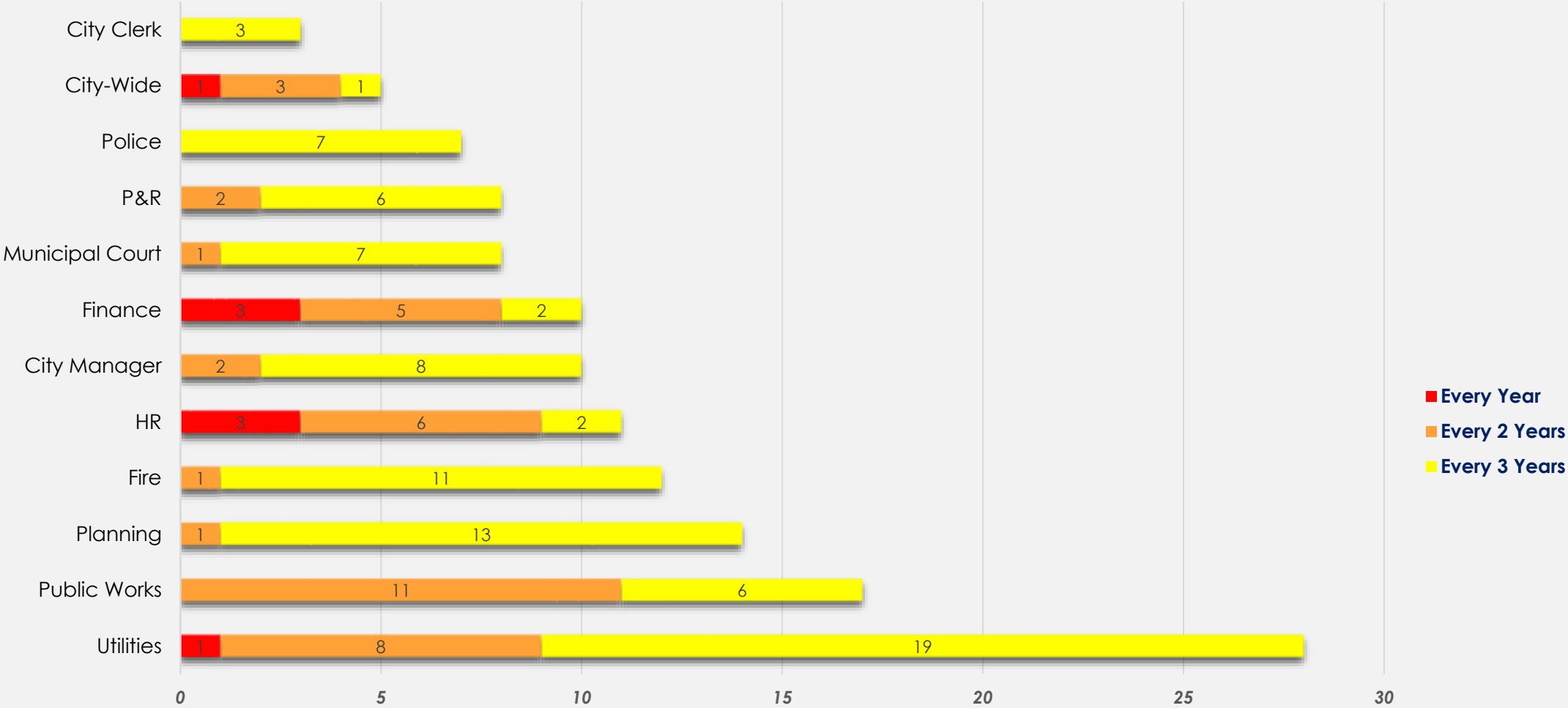
- Fire (GF & PSST)**
  - Fire Prevention
    - Public Education
    - Inspections
      - New
      - Existing "high risk"
    - Investigations
    - Fire Detector Installations
    - Burn Permitting
  - Training
  - Emergency Management
    - Emergency Operations Plan
    - Public Education
    - Training
      - Tracking and Monitoring
  - Fire Suppression
    - Recruiting

# Audit Frequency by Fiscal Year



# AUDITS BY FREQUENCY & DEPARTMENT

Item 2.



	Utilities	Public Works	Planning	Fire	HR	City Manager	Finance	Municipal Court	P&R	Police	City-Wide	City Clerk
Every Year	1				3		3				1	
Every 2 Years	8	11	1	1	6	2	5	1	2		3	
Every 3 Years	19	6	13	11	2	8	2	7	6	7	1	3



Audit Area	Objective	Significance	Anticipated Value	Estimated Hours
<b>Scheduled Audit Services:</b>				
City Wide Credit Card Usage	Internal control effectiveness - evaluate approval workflows, transaction monitoring, and segregation of duties to prevent misuse or fraud.	Credit Cards are issued to department/divisions without a clear owner.	Enhanced internal controls	480
City-Wide Credit Card Process	Policy and procedure compliance - Assess whether credit card procedures align with city policies, procurement rules, and regulatory requirements.	50+ Credit Card issued department/division-wide without an implemented P-Card Program and/or Comprehensive P-Card Policy.	Enhanced compliance with purchasing policy. Implementation of Comprehensive P-Card Policy	480
City-Wide - Payroll & Timekeeping Operations	Internal Control Effectiveness – Evaluate controls for preventing payroll fraud, unauthorized changes, or errors in payroll data.	Timekeeping and payroll software require manual data imports which increases the risk of human error and/or fraud.	Enhanced internal controls	480
City-Wide - Payroll & Timekeeping Process	Process Efficiency – Evaluate whether timekeeping data flows seamlessly into payroll systems, reducing manual input and errors.	Timekeeping data is recorded in the timekeeping software and then manually uploaded into Payroll software. Temporary manual edits occur before time data is uploaded into payroll.	Enhanced process efficiency	480
City-Wide Overtime Usage	Cost Control & Budget Impact – Assess the financial impact of overtime on department budgets and identify opportunities for cost reduction.	Four (4) Departments account for a deficit of \$3.37M in the OT expenditures from FY22-FY24	Cost avoidance/savings	960
Human Resources - Ethics & Culture Training Programs	Ethical Awareness & Compliance – Educate employees on ethical decision-making, company policies, and legal obligations to prevent misconduct.	Harassment & Discrimination Prevention, Unconscious Bias Awareness, Cultural Competency & Sensitivity, Occupational Health & Safety (OSHA) Trainings are currently being developed but have not been implemented.	Improved Organizational Culture	FY28
Human Resources - Social and Culture Programming	Employee/Community Engagement – Increase participation in social initiatives, networking, and team-building activities to boost morale and collaboration.	Averaging a 25% attendance rate at social and cultural events	Enhanced Employee Engagement/Collaboration	FY28
Human Resources - Policy Compliance Audit	Policy & Procedure Alignment – Verify that internal HR policies (e.g., recruitment, hiring, termination, and leave management) are up-to-date and consistently applied.	Application of HR policies and procedures are modified based on discretion of the respective department director/manager.	Enhanced compliance with city-wide HR policies	640
Utilities - Recycling Program	Education & Outreach – Determine if residents are adequately educated on what can and cannot be recycled, and whether outreach programs (e.g., workshops, newsletters) are effective.	Lithium Battery combusted in a recycling truck FY25. Est. Cost of Recycling Sideloader \$600K	Enhance educational effectiveness	FY28
<b>Other Audit Services</b>				<b>2,072</b>
Unscheduled Audits & Investigations				800
Risk Assessment/Audit Plan Development				600
Committees & Advisory Services				400
Fraud Training Program				272
<b>Total Estimated Hours Available</b>				<b>5,592</b>

# Next Steps for the OCA

- Preliminary Overtime Audit Update – Pre-Planning Phase (Ongoing)
- Internal Audit Charter (Ongoing)
- Internal Audit Strategy (Ongoing)
- Internal Audit Policies and Procedures Manual (Ongoing)
- Implementation of Case Management Software (Ongoing)
- Implementation of Continuous Monitoring and Analytics Software (Budget Request FY25)
- Development of City-Wide Fraud Training Program
- Develop QAIP Program



# Questions/Feedback

- Questions?
- Comments?



# Contact the OCA

Shaakira Calnick, CFE

225 N. Webster, Norman, OK 73069

Office: 405-366-5393

Cell: 405-541-0694

- City employees have a duty to report instances of suspected theft, fraud, or misuse of public funds or assets to Office of the City Auditor who will coordinate internal investigations with the appropriate officials (e.g. City Manager, City Attorney, and City Council). We know that sometimes employees may be uncomfortable reporting suspected fraudulent activities to supervisors or managers that they report to or work with on a regular basis. Employees are encouraged to call Eide Bailly, a regional Certified Public Accounting firm, at 866-912-5378 or email at [www.eidebailly.com/hotline](http://www.eidebailly.com/hotline) to report improper activities, or you may still report them to your supervisor.



**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sales Tax</b>	56,283,247	32,469,805	5,051,863	32,558,725	0.27%	32,668,517	-0.34%
<b>Use Tax</b>	12,979,200	7,377,728	1,193,393	7,390,485	0.17%	7,506,126	-1.54%
<b>Franchise Taxes/Fees</b>	7,368,360	4,096,893	533,560	4,332,429	5.75%	4,521,996	-4.19%
<b>Licenses and Permits</b>	1,011,496	424,501	73,365	494,607	16.52%	444,337	11.31%
<b>Shared (Other) Taxes</b>	2,546,160	1,485,260	192,778	1,354,951	-8.77%	1,345,915	0.67%
<b>Fines and Forfeitures</b>	1,256,190	732,778	148,488	927,557	26.58%	806,459	15.02%
<b>Investment/Interest Income</b>	197,078	114,962	38,094	310,495	170.08%	330,582	-6.08%
<b>TOTAL: General Fund (Major)</b>	81,641,731	46,701,926	7,231,541	47,369,249	1.43%	47,623,931	-0.53%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sales Tax</b>	17,512,533	10,102,980	1,537,523	9,909,205	-1.92%	9,942,592	-0.34%
<b>Investment/Interest Income</b>	700,000	408,333	185,220	1,532,704	275.36%	1,638,674	-6.47%
<b>TOTAL: Capital Fund (Major)</b>	18,212,533	10,511,314	1,722,743	11,441,909	8.85%	11,581,266	-1.20%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sales Tax</b>	12,928,778	7,458,612	1,098,231	7,078,004	-5.10%	7,101,851	-0.34%
<b>Use Tax</b>	1,966,154	1,117,615	198,899	1,231,747	10.21%	1,251,021	-1.54%
<b>Investment/Interest Income</b>	15,000	8,750	26,782	154,622	1667.10%	241,448	-35.96%
<b>TOTAL: Capital Fund (Major)</b>	14,909,932	8,584,977	1,323,912	8,464,373	-1.40%	8,594,321	-1.51%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Hotel/Motel Room Tax</b>	3,718,750	2,169,271	167,249	2,055,475	-5.25%	1,780,193	15.46%
<b>Investment/Interest Income</b>	2,500	1,458	4,205	28,542	1857.16%	18,268	56.24%
<b>TOTAL: Room Tax Fund</b>	3,721,250	2,170,729	171,454	2,084,017	-3.99%	1,798,462	15.88%

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Golf Green</b>	600,000	323,317	11,259	221,466	-31.50%	293,602	-24.57%
<b>Golf Driving Range</b>	150,000	74,867	2,952	63,760	-14.84%	67,956	-6.18%
<b>Golf Carts</b>	325,000	179,268	5,465	121,661	-32.13%	153,221	-20.60%
<b>Swimming Pool</b>	900,000	379,769	6,173	261,636	-31.11%	244,582	6.97%
<b>TOTAL: Westwood Fund (Major)</b>	1,975,000	957,220	25,849	668,523	-30.16%	759,361	-11.96%

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>User Fees-Residential</b>	22,702,528	14,729,241	1,463,776	15,213,046	3.28%	12,800,061	18.85%
<b>User Fees-Commercial</b>	3,741,321	2,182,437	293,786	2,467,565	13.06%	2,189,769	12.69%
<b>User Fees-Industrial</b>	430,910	251,364	32,865	209,861	-16.51%	178,588	17.51%
<b>User Fees-Institutional</b>	1,194,180	696,605	97,287	713,100	2.37%	813,669	-12.36%
<b>Connection Fees</b>	848,966	495,230	42,002	482,094	-2.65%	407,840	18.21%
<b>Capital Improvement Charges</b>	1,436,008	837,671	123,605	911,867	8.86%	905,424	0.71%
<b>Investment/Interest Income</b>	120,000	70,000	169,833	1,193,934	1605.62%	892,142	33.83%
<b>TOTAL: Water Fund (Major)</b>	30,473,913	19,262,549	2,223,154	21,191,467	10.01%	18,187,494	16.52%

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>User Fees-Residential</b>	7,772,891	4,534,186	718,155	4,985,599	9.96%	4,950,145	0.72%
<b>User Fees-Commercial</b>	1,489,728	869,008	130,313	1,026,534	18.13%	1,452,269	-29.32%
<b>User Fees-Industrial</b>	183,839	107,239	10,080	71,337	-33.48%	70,999	0.48%
<b>User Fees-Institutional</b>	1,115,896	650,939	59,456	551,569	-15.27%	147,129	274.89%
<b>Capital Improvement Charges</b>	857,708	500,330	71,800	549,614	9.85%	547,140	0.45%
<b>Investment/Interest Income</b>	50,000	29,167	26,264	206,627	608.44%	162,032	27.52%
<b>TOTAL: Water Reclamation Fund (Major)</b>	11,470,062	6,690,870	1,016,068	7,391,279	10.47%	7,329,715	0.84%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sewer Maintenance Fee</b>	3,155,110	1,832,766	274,450	1,919,195	4.72%	1,904,833	0.75%
<b>TOTAL: Sewer Maintenance Fund (Major)</b>	3,155,110	1,832,766	274,450	1,919,195	4.72%	1,904,833	0.75%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>WW Excise Tax (Residential)</b>	1,100,000	626,662	92,447	605,273	-3.41%	539,802	12.13%
<b>WW Excise Tax (Commercial)</b>	300,000	175,000	2,185	73,751	-57.86%	58,974	25.06%
<b>TOTAL: New Development Excise Fund (Major)</b>	1,400,000	801,662	94,632	679,024	-15.30%	598,776	13.40%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>User Fees-Residential</b>	8,625,402	5,031,485	651,161	4,558,017	-9.41%	4,522,313	0.79%
<b>User Fees-Commercial</b>	3,943,393	2,300,313	479,790	3,177,373	38.13%	2,794,232	13.71%
<b>User Fees-Industrial</b>	179,370	104,633	-	-	-100.00%	-	0.00%
<b>User Fees-Institutional</b>	521,777	304,370	43,349	323,300	6.22%	159,545	102.64%
<b>User Fees-Transfer Station</b>	643,263	375,237	112,910	844,023	124.93%	838,966	0.60%
<b>User Fees - Recycling</b>	1,326,145	773,585	105,102	734,391	-5.07%	727,094	1.00%
<b>Recycled Material Sales</b>	233,192	136,029	20,602	102,379	-24.74%	25,464	302.06%
<b>Investment/Interest Income</b>	300,000	175,000	39,986	286,064	63.47%	246,245	16.17%
<b>TOTAL: Sanitation Fund (Major)</b>	15,772,542	9,200,650	1,452,900	10,025,547	8.97%	9,313,859	7.64%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET  
VS. BUDGET, FYE 2025 - AS OF JANUARY 31, 2025**

FUND	TOTAL BUDGET	PROJECTED TO DATE *	Current Month Expended	EXPENDED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>General Fund</b>	114,184,166	66,607,430	11,824,110	65,507,385	-1.65%	63,746,634	2.76%
<b>Capital Fund</b>	92,163,686	53,762,150	803,365	22,171,150	-58.76%	21,777,016	1.81%
<b>Norman Forward Fund</b>	17,959,550	10,476,404	5,361,366	11,821,208	12.84%	22,377,617	-47.17%
<b>Westwood Fund</b>	2,891,814	1,686,892	217,240	1,690,439	0.21%	1,727,270	-2.13%
<b>Water Fund</b>	81,527,761	47,557,861	2,621,460	17,828,622	-62.51%	13,563,151	31.45%
<b>Water Reclamation Fund</b>	48,861,285	28,502,416	1,945,980	10,656,665	-62.61%	10,201,847	4.46%
<b>Sanitation Fund</b>	23,788,070	13,876,374	1,571,257	9,966,704	-28.18%	11,283,438	-11.67%
(Adjusted Budget)							

\* Based on historical collection patterns (where known), or based on proportion of the fiscal year elapsed.

**GENERAL FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	13,085,592	18,254,616	\$ 18,254,616	
<b>REVENUES:</b>				
Revenue	101,595,809	101,608,137	55,198,456	
Transfers In	6,851,563	6,931,133	4,076,315	
Total Revenue	<u>108,447,372</u>	<u>108,539,270</u>	<u>59,274,771</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	74,366,152	74,323,902	46,922,873	27,401,029
Supplies / Materials	8,350,129	9,428,131	3,468,957	5,101,633
Services / Maintenance	15,784,613	18,692,967	9,594,035	7,174,236
Internal Services	4,611,013	4,608,305	2,269,169	2,339,136
Capital Equipment	4,255,378	6,530,310	2,858,875	1,694,115
Capital Project	-	357,777	251,857	105,920
Transfers Out	1,276,322	242,775	141,619	101,156
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	<u>107,843,607</u>	<u>113,384,167</u>	<u>65,507,385</u>	<u>43,917,225</u>
Net Difference	<u>603,765</u>	<u>(4,844,897)</u>	<u>(6,232,614)</u>	
Ending Fund Balance	<u>\$ 13,689,357</u>	<u>\$ 13,409,719</u>	<u>\$ 12,022,002</u>	

**RAINY DAY FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>
Beginning Fund Balance	\$ 4,567,988	\$ 4,750,438	\$ 4,750,438
<b>REVENUES:</b>			
Revenue	50,000	50,000	134,094
Transfers In	-	-	-
Total Revenue	50,000	50,000	134,094
<b>EXPENDITURES:</b>			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Net Difference	50,000	50,000	134,094
Ending Fund Balance	\$ 4,617,988	\$ 4,800,438	\$ 4,884,532
Rainy Day Target - 4%			4,102,187

**PUBLIC SAFETY SALES TAX FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ -	\$ 2,412,355	\$ 2,412,355	
<b>REVENUES:</b>				
Revenue	15,621,717	15,621,717	8,713,280	
Transfers In	282,955	282,955	165,057	
Total Revenue	<u>15,904,672</u>	<u>15,904,672</u>	<u>8,878,337</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	11,741,528	11,741,528	7,396,724	4,344,804
Supplies / Materials	699,584	744,419	259,863	448,125
Services / Maintenance	307,543	357,271	160,208	153,833
Internal Services	387,258	387,258	200,086	187,172
Capital Equipment	383,770	2,354,015	748,744	163,392
Capital Project	-	3,600,221	561,769	2,879,473
Debt Service	2,384,989	2,384,989	1,190,960	1,194,029
Transfers Out	-	-	-	-
Total Expenditures	<u>15,904,672</u>	<u>21,569,701</u>	<u>10,518,354</u>	<u>9,370,828</u>
Net Difference	<u>-</u>	<u>(5,665,029)</u>	<u>(1,640,017)</u>	
Ending Fund Balance	<u>\$ -</u>	<u>\$ (3,252,674)</u>	<u>\$ 772,338</u>	

**ROOM TAX FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 925,378	\$ 1,236,170	\$ 1,236,170	
<b>REVENUES:</b>				
Revenue	3,721,250	3,750,490	2,498,603	
Transfers In	-	-	-	
Total Revenue	<u>3,721,250</u>	<u>3,750,490</u>	<u>2,498,603</u>	
<b>EXPENDITURES:</b>				
Services / Maintenance	3,012,188	3,062,813	2,082,500	50,000
Internal Services	148,750	148,750	88,090	60,660
Capital Projects	250,000	853,536	395,653	427,155
Debt Service	430,641	430,641	214,069	216,571
Transfers Out	-	-	-	-
Total Expenditures	<u>3,841,579</u>	<u>4,495,740</u>	<u>2,780,312</u>	<u>754,386</u>
Net Difference	<u>(120,329)</u>	<u>(745,250)</u>	<u>(281,709)</u>	
Ending Fund Balance	<u>\$ 805,049</u>	<u>\$ 490,920</u>	<u>\$ 954,461</u>	

**WESTWOOD FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 452,760	\$ 7,248	\$ 7,248	
<b>REVENUES:</b>				
Revenue	2,718,000	2,718,000	1,075,509	
Transfers In	131,745	131,745	76,851	
Total Revenue	<u>2,849,745</u>	<u>2,849,745</u>	<u>1,152,360</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,718,660	1,718,660	1,224,022	494,637
Supplies / Materials	613,279	626,072	236,183	309,763
Services / Maintenance	350,096	361,352	185,935	140,922
Internal Services	66,731	66,731	43,180	23,551
Capital Equipment	66,186	69,242	-	66,186
Capital Projects	-	49,758	1,118	48,640
Employee Turnover Savin	(38,411)	(38,411)		
Supplies/Materials/Svs/Ma	(38,411)	(38,411)		
Total Expenditures	<u>2,738,130</u>	<u>2,814,993</u>	<u>1,690,438</u>	<u>1,083,699</u>
Net Difference	<u>111,615</u>	<u>34,752</u>	<u>(538,078)</u>	
Ending Fund Balance	<u>\$ 564,375</u>	<u>\$ 42,000</u>	<u>\$ (530,830)</u>	

**WATER FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 5,133,195	\$ 40,234,137	\$ 40,234,137	
<b>REVENUES:</b>				
Revenue	33,246,367	33,246,367	22,699,254	
Transfers In	-	-	-	
Total Revenue	<u>33,246,367</u>	<u>33,246,367</u>	<u>22,699,254</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	5,412,415	5,412,415	3,497,962	1,914,453
Supplies / Materials	3,536,083	4,092,490	2,216,351	1,796,658
Services / Maintenance	3,381,334	3,438,805	1,519,721	1,776,657
Internal Services	407,875	415,924	218,922	197,002
Cost Allocation	2,263,000	2,263,000	1,122,810	1,140,190
Capital Equipment	393,115	479,146	284,893	72,960
Capital Projects	14,053,000	57,676,831	5,274,261	34,532,173
Debt Service	6,206,701	6,206,701	808,180	5,398,521
Transfers Out	1,542,448	1,542,448	2,804,761	(1,262,313)
Employee Turnover Savings	(81,186)	(81,186)		
Total Expenditures	<u>37,114,785</u>	<u>81,446,574</u>	<u>17,747,861</u>	<u>45,566,301</u>
Net Difference	<u>(3,868,418)</u>	<u>(48,200,207)</u>	<u>4,951,393</u>	
Ending Fund Balance	<u>\$ 1,264,777</u>	<u>\$ (7,966,070)</u>	<u>\$ 45,185,530</u>	

**WATER RECLAMATION FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 5,856,882	\$ 7,867,669	\$ 7,867,669	
<b>REVENUES:</b>				
Revenue	12,332,708	12,332,708	7,740,855	
Transfers In	-	-	-	
Total Revenue	12,332,708	12,332,708	7,740,855	
<b>EXPENDITURES:</b>				
Salary / Benefits	4,189,832	4,189,832	2,547,898	1,641,934
Supplies / Materials	776,441	862,223	503,680	316,519
Services / Maintenance	1,544,277	2,009,895	917,981	648,469
Internal Services	290,909	290,909	127,341	163,568
Cost Allocation	2,300,118	2,300,118	1,119,761	1,180,357
Capital Equipment	1,016,000	1,016,705	892,833	116,163
Capital Projects	3,800,000	11,900,045	1,442,053	4,434,083
Debt Service	2,311,510	2,311,510	110,950	2,200,559
Transfers Out	571,250	571,250	583,229	(11,979)
Employee Turnover Savings	(62,847)	(62,847)		
Total Expenditures	16,737,490	25,389,640	8,245,726	10,689,673
Net Difference	(4,404,782)	(13,056,932)	(504,871)	
Ending Fund Balance	\$ 1,452,100	\$ (5,189,263)	\$ 7,362,798	

**SEWER MAINTENANCE FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 3,851,676	\$ 18,604,265	\$ 18,604,265	
<b>REVENUES:</b>				
Revenue	3,155,110	3,155,110	2,416,288	
Transfers In	-	-	-	
Total Revenue	<u>3,155,110</u>	<u>3,155,110</u>	<u>2,416,288</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	67,303	67,303	41,185	26,118
Supplies / Materials	4,513	4,513	1,652	2,861
Services / Maintenance	3,525	3,525	565	2,960
Internal Services	2,543	2,543	804	1,739
Cost Allocation	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	5,880,000	19,557,647	1,943,678	15,055,933
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>5,957,884</u>	<u>19,635,531</u>	<u>1,987,884</u>	<u>15,089,611</u>
Net Difference	<u>(2,802,774)</u>	<u>(16,480,421)</u>	<u>428,404</u>	
Ending Fund Balance	<u>\$ 1,048,902</u>	<u>\$ 2,123,844</u>	<u>\$ 19,032,669</u>	

**NEW DEVELOPMENT EXCISE FUND:****As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 4,568,028	\$ 1,331,340	\$ 1,331,340	
<b>REVENUES:</b>				
Revenue	1,470,000	1,470,000	762,543	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>762,543</u>	
<b>EXPENDITURES:</b>				
Services / Maintenance	-	-	-	-
Capital Projects	-	1,870,128	266,676	1,506,885
Debt Service	1,903,141	1,903,141	106,384	1,796,757
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Total Expenditures	<u>1,903,141</u>	<u>3,773,269</u>	<u>373,060</u>	<u>3,303,642</u>
Net Difference	<u>(433,141)</u>	<u>(2,303,269)</u>	<u>389,483</u>	
Ending Fund Balance	<u>\$ 4,134,887</u>	<u>\$ (971,929)</u>	<u>\$ 1,720,823</u>	

**SANITATION FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 4,207,683	\$ 11,866,687	\$ 11,866,687	
<b>REVENUES:</b>				
Revenue	16,938,201	16,938,201	10,699,638	
Transfers In	-	-	-	
Total Revenue	16,938,201	16,938,201	10,699,638	
<b>EXPENDITURES:</b>				
Salary / Benefits	5,321,631	5,321,631	3,994,128	1,327,503
Supplies / Materials	1,482,365	1,482,365	607,979	874,385
Services / Maintenance	5,193,569	5,209,766	1,848,519	3,344,389
Internal Services	1,115,110	1,115,110	482,151	632,959
Cost Allocation	2,239,919	2,239,919	1,085,715	1,154,204
Capital Equipment	3,004,955	4,941,147	1,809,472	662,772
Capital Projects	600,000	3,478,131	80,579	3,270,046
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	18,957,549	23,788,069	9,908,543	11,266,258
Net Difference	(2,019,348)	(6,849,868)	791,095	
Ending Fund Balance	\$ 2,188,335	\$ 5,016,819	\$ 12,657,782	

**CAPITAL FUND:**  
**As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
	\$ 26,006,915	\$ 78,977,483	\$ 78,977,483	
<b>REVENUES:</b>				
Revenue	44,212,533	44,212,533	25,343,441	
Transfers In	-	-	2,155,000	
Total Revenue	44,212,533	44,212,533	27,498,441	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,295,180	1,295,180	667,076	628,104
Supplies / Materials	-	-	-	-
Services / Maintenance	23,552	347,553	22,295	299,060
Internal Services	378	7,053	4,166	2,887
Capital Equipment	-	-	-	-
Capital Projects	26,973,813	82,658,155	15,489,220	56,491,849
Debt Service	-	-	-	-
Transfers Out	4,481,643	7,855,744	5,988,393	1,867,351
Total Expenditures	32,774,566	92,163,685	22,171,150	59,289,251
Net Difference	11,437,967	(47,951,152)	5,327,291	
Ending Fund Balance	\$ 37,444,882	\$ 31,026,331	\$ 84,304,774	

**NORMAN FORWARD SALES TAX FUND:****As of January 31, 2025**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 7 Month</b>	<b>Unencumb Balance</b>
	\$ 1,287,576	\$ 8,343,566	\$ 8,343,566	
<b>REVENUES:</b>				
Revenue	15,309,932	15,309,932	8,664,373	
Transfers In	-	-	-	
Total Revenue	15,309,932	15,309,932	8,664,373	
<b>EXPENDITURES:</b>				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	730,000	7,821,724	1,864,754	3,409,581
Debt Service	9,709,680	9,709,679	9,706,702	2,977
Transfers Out	428,147	428,147	249,752	178,395
Total Expenditures	10,867,827	17,959,550	11,821,208	3,590,953
Net Difference	4,442,105	(2,649,618)	(3,156,835)	
Ending Fund Balance	\$ 5,729,681	\$ 5,693,948	\$ 5,186,731	

## GENERAL FUND EXPENDITURES VS BUDGET YTD

FOR 2025 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>10 Council-Manager</b>							
AA Salaries & Benefits	2,205,227	111,353	2,316,580	1,334,424.90	.00	982,155.10	57.6%
AB Supplies & Materials	205,740	650	206,390	60,792.80	.04	145,597.16	29.5%
AC Services & Maint	2,685,035	516,225	3,201,260	1,390,153.70	238,545.59	1,572,560.43	50.9%
AD Internal Serv/Maint	128,730	0	128,730	48,104.36	.00	80,625.64	37.4%
AF Capital Equipment	188,951	15,047	203,998	8,990.35	9,518.76	185,488.42	9.1%
TOTAL Council-Manager	5,413,683	643,274	6,056,957	2,842,466.11	248,064.39	2,966,426.75	51.0%
<b>20 City Clerk</b>							
AA Salaries & Benefits	625,715	0	625,715	407,028.45	.00	218,686.55	65.1%
AB Supplies & Materials	6,090	0	6,090	2,456.55	85.44	3,548.01	41.7%
AC Services & Maint	802,612	-359,736	442,876	160,639.42	138,351.81	143,884.61	67.5%
AD Internal Serv/Maint	248,907	-218,608	30,299	15,911.40	.00	14,387.60	52.5%
AF Capital Equipment	12,300	19	12,319	12,288.00	19.26	12.00	99.9%
TOTAL City Clerk	1,695,624	-578,325	1,117,299	598,323.82	138,456.51	380,518.77	65.9%
<b>21 Municipal Court</b>							
AA Salaries & Benefits	1,300,034	0	1,300,034	785,650.66	.00	514,383.34	60.4%
AB Supplies & Materials	14,727	1,000	15,727	4,532.53	.00	11,194.47	28.8%
AC Services & Maint	69,415	1,315	70,730	18,978.71	.00	51,751.29	26.8%
AD Internal Serv/Maint	47,722	0	47,722	27,363.37	.00	20,358.63	57.3%
AF Capital Equipment	26,970	0	26,970	.00	.00	26,970.00	.0%
TOTAL Municipal Court	1,458,868	2,315	1,461,183	836,525.27	.00	624,657.73	57.2%
<b>22 Legal</b>							
AA Salaries & Benefits	1,324,314	0	1,324,314	782,535.65	.00	541,778.35	59.1%
AB Supplies & Materials	12,998	0	12,998	2,601.55	.00	10,396.45	20.0%
AC Services & Maint	279,619	50	279,669	232,233.28	50.00	47,385.72	83.1%
AD Internal Serv/Maint	37,562	0	37,562	22,114.97	.00	15,447.03	58.9%

## GENERAL FUND EXPENDITURES VS BUDGET YTD

FOR 2025 07							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AF Capital Equipment	2,250	2,000	4,250	1,842.83	1,904.88	502.29	88.2%
TOTAL Legal	1,656,743	2,050	1,658,793	1,041,328.28	1,954.88	615,509.84	62.9%
<b>23 Information Technology</b>							
AA Salaries & Benefits	2,385,644	0	2,385,644	1,524,721.05	.00	860,922.95	63.9%
AB Supplies & Materials	55,669	19,430	75,099	18,937.97	27,928.96	28,232.53	62.4%
AC Services & Maint	1,946,208	88,209	2,034,417	1,705,639.85	210,896.39	117,880.28	94.2%
AD Internal Serv/Maint	46,646	0	46,646	23,021.01	.00	23,624.99	49.4%
AF Capital Equipment	103,750	57,051	160,801	25,917.21	69,730.02	65,153.30	59.5%
TOTAL Information Technology	4,537,917	164,690	4,702,607	3,298,237.09	308,555.37	1,095,814.05	76.7%
<b>30 Finance</b>							
AA Salaries & Benefits	2,191,263	0	2,191,263	1,376,360.19	.00	814,902.81	62.8%
AB Supplies & Materials	25,910	6,233	32,143	22,560.09	613.48	8,969.42	72.1%
AC Services & Maint	1,136,363	38,162	1,174,525	730,278.78	34,335.54	409,910.24	65.1%
AD Internal Serv/Maint	225,945	-8,049	217,896	95,371.73	.00	122,524.27	43.8%
AF Capital Equipment	12,250	23	12,273	.00	23.14	12,250.00	.2%
AI Interfund Transfers	242,775	0	242,775	141,618.75	.00	101,156.25	58.3%
TOTAL Finance	3,834,506	36,369	3,870,875	2,366,189.54	34,972.16	1,469,712.99	62.0%
<b>31 Human Resources</b>							
AA Salaries & Benefits	1,022,692	-98,353	924,339	482,587.98	.00	441,751.02	52.2%
AB Supplies & Materials	55,847	941	56,788	21,349.88	941.08	34,497.12	39.3%
AC Services & Maint	418,895	7,574	426,469	102,926.26	7,573.56	315,968.74	25.9%
AD Internal Serv/Maint	55,507	0	55,507	28,029.70	.00	27,477.30	50.5%
AF Capital Equipment	20,250	2,643	22,893	.00	2,643.35	20,250.00	11.5%
TOTAL Human Resources	1,573,191	-87,195	1,485,996	634,893.82	11,157.99	839,944.18	43.5%
<b>40 Current and Long Planning</b>							

## GENERAL FUND EXPENDITURES VS BUDGET YTD

FOR 2025 07

40	Current and Long Planning	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AA	Salaries & Benefits	3,923,937	0	3,923,937	2,563,333.75	.00	1,360,603.25	65.3%
AB	Supplies & Materials	49,822	5,448	55,270	27,025.45	416.76	27,828.28	49.7%
AC	Services & Maint	351,453	11,761	363,214	165,186.73	7,279.48	190,748.23	47.5%
AD	Internal Serv/Maint	180,627	5,344	185,971	116,756.62	.00	69,214.38	62.8%
AF	Capital Equipment	76,480	9,581	86,061	4,451.02	48,183.97	33,426.00	61.2%
	<b>TOTAL Current and Long Planning</b>	<b>4,582,319</b>	<b>32,135</b>	<b>4,614,454</b>	<b>2,876,753.57</b>	<b>55,880.21</b>	<b>1,681,820.14</b>	<b>63.6%</b>
<b>50 Public works</b>								
AA	Salaries & Benefits	10,660,121	0	10,660,121	6,199,703.22	.00	4,460,417.78	58.2%
AB	Supplies & Materials	5,596,835	635,685	6,232,520	1,943,271.27	637,961.13	3,651,287.21	41.4%
AC	Services & Maint	3,890,641	212,137	4,102,778	1,807,470.13	387,492.34	1,907,815.41	53.5%
AD	Internal Serv/Maint	830,572	0	830,572	427,295.86	.00	403,276.14	51.4%
AF	Capital Equipment	707,548	699,656	1,407,204	755,138.86	333,196.38	318,868.73	77.3%
	<b>TOTAL Public Works</b>	<b>21,685,717</b>	<b>1,547,477</b>	<b>23,233,194</b>	<b>11,132,879.34</b>	<b>1,358,649.85</b>	<b>10,741,665.27</b>	<b>53.8%</b>
<b>60 Police Department</b>								
AA	Salaries & Benefits	24,676,971	-55,250	24,621,721	16,093,495.23	.00	8,528,225.77	65.4%
AB	Supplies & Materials	1,136,112	191,643	1,327,755	646,115.72	131,971.23	549,667.76	58.6%
AC	Services & Maint	2,163,106	622,218	2,785,324	1,239,815.18	505,831.36	1,039,677.58	62.7%
AD	Internal Serv/Maint	1,431,391	0	1,431,391	612,539.85	.00	818,851.15	42.8%
AF	Capital Equipment	1,825,112	571,434	2,396,546	1,274,522.87	691,030.24	430,992.88	82.0%
	<b>TOTAL Police Department</b>	<b>31,232,692</b>	<b>1,330,045</b>	<b>32,562,737</b>	<b>19,866,488.85</b>	<b>1,328,832.83</b>	<b>11,367,415.14</b>	<b>65.1%</b>
<b>64 Fire Department</b>								
AA	Salaries & Benefits	18,497,916	0	18,497,916	11,883,028.14	.00	6,614,887.86	64.2%
AB	Supplies & Materials	329,969	86,321	416,290	287,619.15	12,614.35	116,056.70	72.1%
AC	Services & Maint	479,210	31,755	510,965	284,667.51	54,108.26	172,189.07	66.3%
AD	Internal Serv/Maint	702,807	0	702,807	379,484.64	.00	323,322.36	54.0%
AF	Capital Equipment	719,526	544,668	1,264,194	429,776.96	542,504.91	291,911.68	76.9%
	<b>TOTAL Fire Department</b>	<b>20,729,428</b>	<b>662,744</b>	<b>21,392,172</b>	<b>13,264,576.40</b>	<b>609,227.52</b>	<b>7,518,367.67</b>	<b>64.9%</b>
<b>70 Parks &amp; Recreation</b>								

## GENERAL FUND EXPENDITURES VS BUDGET YTD

FOR 2025 07								
70	Parks & Recreation	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
AA	Salaries & Benefits	5,552,318	0	5,552,318	3,490,004.19	.00	2,062,313.81	62.9%
AB	Supplies & Materials	860,410	130,650	991,060	431,694.20	45,025.04	514,341.06	48.1%
AC	Services & Maint	2,595,603	705,138	3,300,741	1,756,045.64	340,231.41	1,204,464.21	63.5%
AD	Internal Serv/Maint	674,594	218,608	893,202	473,175.27	.00	420,026.73	53.0%
AF	Capital Equipment	559,991	372,811	932,802	345,946.92	278,565.15	308,289.69	67.0%
AG	Capital Projects	0	357,777	357,777	251,856.56	.00	105,920.14	70.4%
	TOTAL Parks & Recreation	10,242,916	1,784,984	12,027,900	6,748,722.78	663,821.60	4,615,355.64	61.6%
	GRAND TOTAL	108,643,604	5,540,562	114,184,166	65,507,384.87	4,759,573.31	43,917,208.17	61.5%

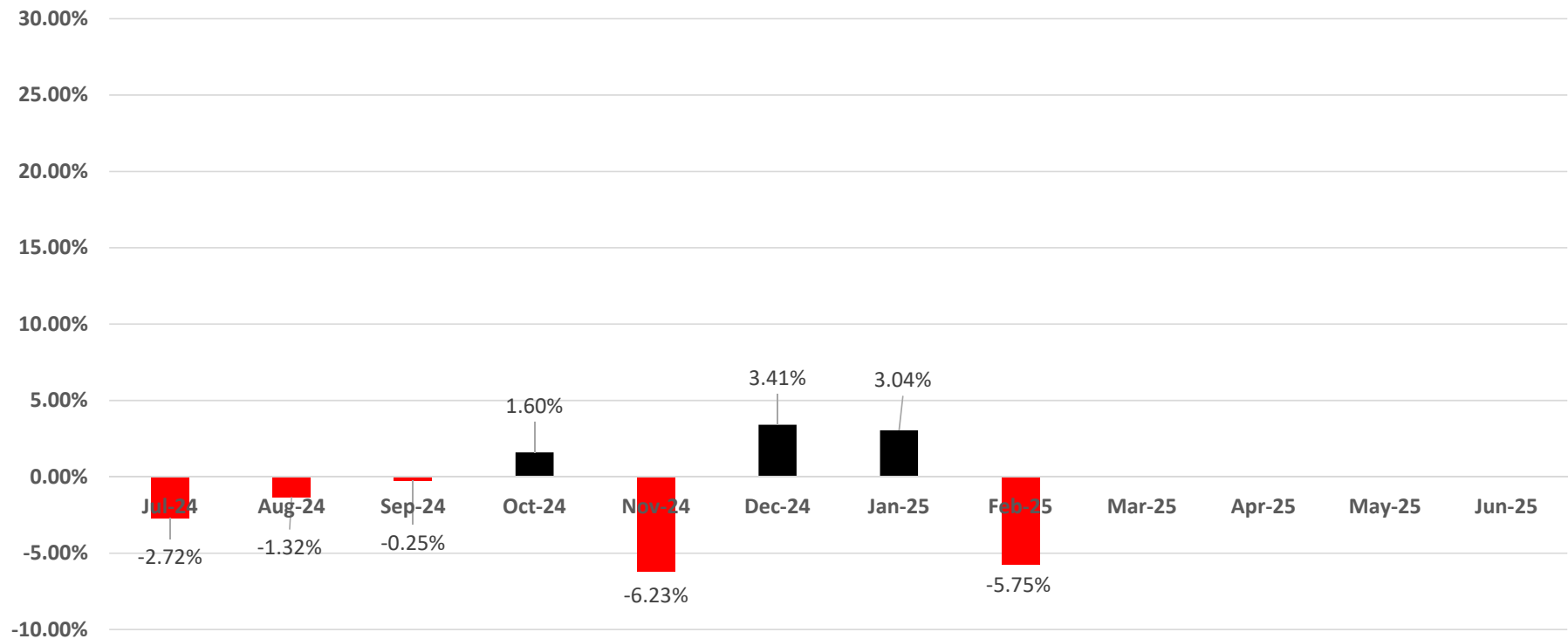
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## Appropriations from Fund Balance FY25

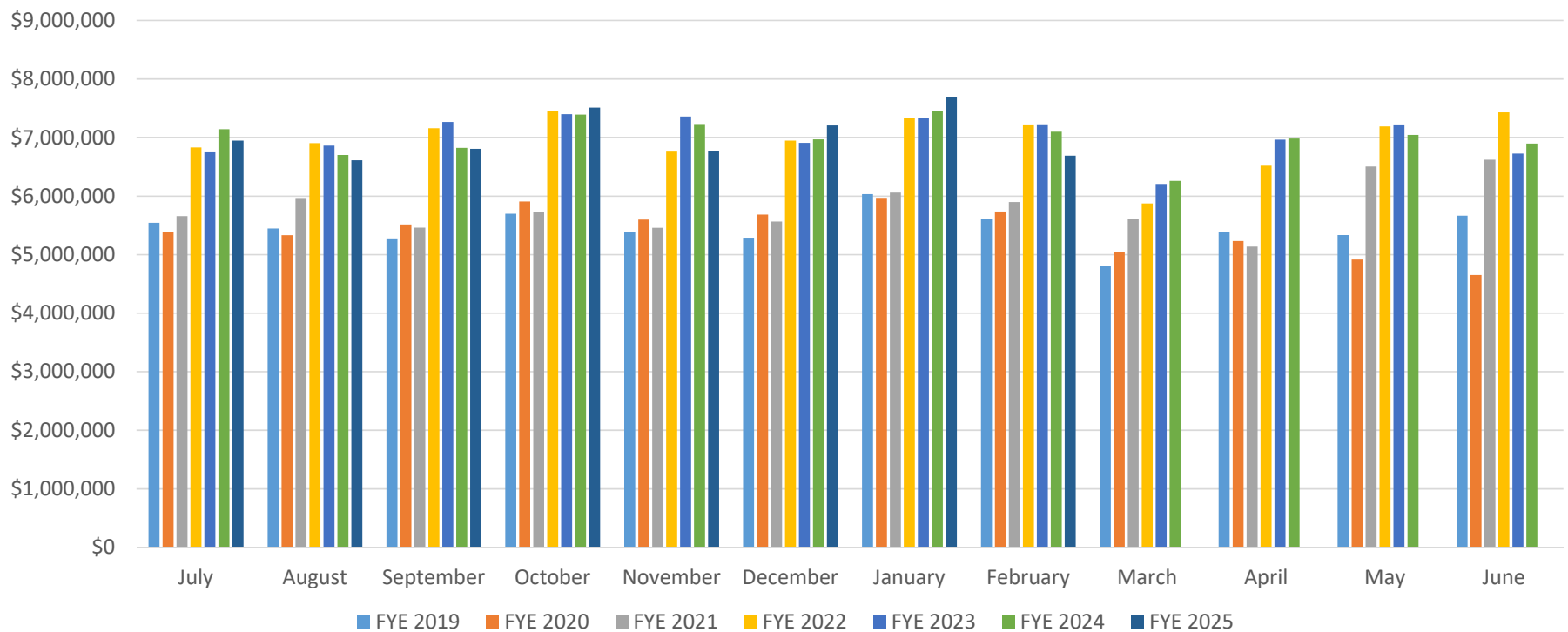
Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
<b>General Fund</b>						
106-363376	10660310-43136	500.00	7/9/2024	9		donation from J.M. Williams Rev Trust for Police Dept community outreach
106-363376	10664143-43116	2,600.00	7/23/2024	6		CCPSST donation to purchase 4 Laerdal Suction Units for Fire Suppression
106-363376	10660115-43136	700.00	8/13/2024	8		donation from Cavin's Group LLC to support NPD's National Night Out
106-363376	10660115-44769	1,000.00	8/13/2024	8		donation from Cavin's Group LLC to support NPD's National Night Out
106-363376	10664143-43116	2,527.35	8/13/2024	7		CCPSST donation to purchase NFD intubation equipment
106-363376	10660321-44199	5,000.00	9/10/2024	5		donation from Landers Chevrolet for upgrading Investigations center's windows & doors
10-29000	10110110-44029	233,951.57	10/8/2024	18		Food & Shelter contract thru 11-8-24
10-29000	10110110-44029	137,081.00	11/26/2024	24		contract pmts to closeout existing contract with Food & Shelter for Friends
10-29000	10110110-44029	358,109.60	11/26/2024	24		contract pmts for new City Care Inc. contract for emergency overnight shelter
10-29000	10770430-45199	25,000.00	11/26/2024	24		various equip & improvements to emergency overnight shelter
<b>PSST FUND</b>						
15-29000	15695523-46101	1,574,010.00	8/27/2024	35	BP0029	for ongoing completion of the ECOC project
<b>Special Grants Fund</b>						
22-29000	22440146-44009	11,225.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44604	3,000.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44701	1,000.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44821	2,500.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-43001	500.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22440146-44601	150.00	7/9/2024	21		CLG grant for development & support of local historic programs
22-29000	22122371-44099	190,000.00	7/23/2024	12		Opiod Abatement Grant for approved opiod abatement project in Norman
226-333340	22660119-42110	55,068.28	8/27/2024	25	GP0128	OHSO grant for PD to conduct high-visibility enforcement & saturation patrols
226-333340	22660119-42901	4,212.72	8/27/2024	25	GP0128	OHSO grant for PD to conduct high-visibility enforcement & saturation patrols
225-371312	22550223-43212	16,000.00	9/24/2024	11		ACOG reimb in fed fnds to cover cost of collecting traffic data
226-331343	2266021-43117	6,000.00	11/26/2024	13		ASPCA grant to reimb waived/reduced fee adoption event & assoc costs
22-29000	22660117-43101	1,200.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-43219	4,346.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-43699	13,210.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-44604	11,630.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
22-29000	22660117-44754	16,390.00	1/14/2025	16		JAG grant to be used for advanced specialty equip & training
<b>ROOM TAX FUND</b>						
23-29000	23793375-46101	145,000.00	10/8/2024	11	RT0093-CONST	YFAC-outdoor pickleball courts lighting
23-29000	23730241-44741	50,000.00	11/26/2024	17		feasibility study for an Art Center for the Norman Arts Council

23-29000	23793375-46101	290,000.00	8/27/2024	22	outdoor pickleball courts at YFAC
<b>Water Fund</b>					
31-29000	31955234-43123	320,000.00	7/23/2024	15	to purchase add'l water from Del City's unused allocation from Thunderbird
<b>Sewer Maintenance Fund</b>					
32-29000	32955145-44121	200,000.00	8/27/2024	21	for removal & disposal of biosolids from storm holding ponds at WW reclamation plant
32299911-46101	322-29000	1,510,000.00	10/8/2024	16 WW0332-CONST	WRF aerations blower replacement
32-29000	32299911-46101	1,259,600.00	10/8/2024	15 WW0326-CONST3	WRF dewatering improvements
329-331346	32993394-46201	500,000.00	1/28/2025	14 WW0211-DESIGN	grant from Google's Water Stewardship Strategy to rehab existing NPR system at WRF
<b>Risk Management Fund</b>					
439-365264	10550223-43212	34,863.16	8/27/2024	30	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10550223-43213	174.62	8/27/2024	30	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	2,327.50	9/24/2024	13	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10550223-43213	217.00	11/12/2024	20	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	10550223-43212	26,204.00	11/12/2024	20	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	27550276-44201	10,046.83	11/12/2024	22	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	2,385.93	11/12/2024	22	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
439-365264	43330104-44798	36,699.26	7/9/2024		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
436-365264	43330104-44798	13,150.00	8/27/2024		reimbursements from insurance companies to be used for repairs to City vehicles and equipment
43-29000	43330104-44403	153,800.00	11/26/2024	9	CON bldg & contents insurance for 12-1-24 thru 12-1-25 with Affiliated FM
439-365264	10550223-43212	53,366.22	11/26/2024	16	reimbursements from insurance companies to be used for repairs to City vehicles and equipment
<b>Capital Fund Balance</b>					
50-29000	50595367-46101	2,915,109.71	7/9/2024	16 BP0609	to fund 60th NE Bridge replacement bond project
509-364251	50594406-46101	73,985.80	10/8/2024	12 TC0270	for additional street striping projects
50-29000	22595531-46101	270,551.00	11/12/2024	16 DR0062-CONST3	to help fund reimbursable grant portion of the Imhoff Creek stabilization project
50-29000	22123645-46101	600,000.00	11/12/2024	19 BG0098-CONST	OKOHS grant for IT dept to purchase backup contingency operations of critical data
50-29000	22123645-42001	95,000.00	11/12/2024	19 BG0098-SALBEN	OKOHS grant for IT dept to create Cybersecurity Technician position
50-29000	50595367-46201	136,162.30	11/26/2024	11 BP0613-DESIGN	design of Franklin Road bridge over Little River
50-29000	50595367-46101	39,933.50	12/10/2024	12 BP0609	increase contract on 60th NE bridge
50-29000	50594408-44199	284,000.00	12/10/2024	16	remove & replace CNG compressors
509-364239	5079966-46301	12,500.00	1/28/2025	10 PR0212-MATLS	easement granted to OG&E at Reaves Park
509-364253	50590052-46101	44,890.36	1/28/2025	16 TC0273-CONST	to replenish citywide sidewalk and curb reconstruction project

# Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2025



# Norman Unrestricted Sales Tax, FYE 2019-2025



City Comparison for Sales Tax collections - July 2024

City	Change from July 2023	Year-to-date % Change
Norman	-2.72%	-2.72%
OKC	-1.49%	-1.49%
Moore	2.37%	2.37%
Edmond	-1.77%	-1.77%
Midwest City	-2.34%	-2.34%
Tulsa	-3.38%	-3.38%
Lawton	3.70%	3.70%
State of OK	-1.20%	-1.20%

City Comparison for Sales Tax collections - January 2025

City	Change from Jan 2024	Year-to-date % Change
Norman	3.04%	-0.34%
OKC	4.71%	-0.91%
Moore	7.26%	2.04%
Edmond	-1.71%	-1.95%
Midwest City	8.18%	-1.12%
Tulsa	3.77%	-0.25%
Lawton	-4.48%	-2.64%
State of OK	-17.51%	-7.87%

City Comparison for Sales Tax collections - August 2024

City	Change from Aug 2023	Year-to-date % Change
Norman	-1.32%	-2.04%
OKC	-5.54%	-3.53%
Moore	0.19%	1.27%
Edmond	1.60%	-0.12%
Midwest City	-7.44%	-4.93%
Tulsa	-2.35%	-2.87%
Lawton	-1.86%	0.84%
State of OK	-4.02%	-2.63%

City Comparison for Sales Tax collections - February 2025

City	Change from Feb 2024	Year-to-date % Change
Norman	-5.75%	-1.01%
OKC	-0.44%	-0.85%
Moore	-1.96%	1.52%
Edmond	-2.36%	-2.00%
Midwest City	-6.05%	-1.76%
Tulsa	3.94%	0.28%
Lawton	-10.82%	-3.71%
State of OK	n/a	n/a

City Comparison for Sales Tax collections - September 2024

City	Change from Sep 2023	Year-to-date % Change
Norman	-0.25%	-1.45%
OKC	0.36%	-2.25%
Moore	3.18%	1.91%
Edmond	-3.20%	-1.17%
Midwest City	1.58%	-2.83%
Tulsa	0.77%	-1.67%
Lawton	-2.36%	-0.27%
State of OK	0.50%	-1.61%

City Comparison for Sales Tax collections - March 2025

City	Change from Mar 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - October 2024

City	Change from Oct 2023	Year-to-date % Change
Norman	1.60%	-0.65%
OKC	-2.20%	-2.24%
Moore	0.50%	1.55%
Edmond	-2.74%	-1.57%
Midwest City	-2.96%	-2.86%
Tulsa	-1.98%	-1.75%
Lawton	-8.85%	-2.60%
State of OK	-0.99%	-1.46%

City Comparison for Sales Tax collections - April 2025

City	Change from Apr 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - November 2024

City	Change from Nov 2023	Year-to-date % Change
Norman	-6.23%	-1.79%
OKC	-6.30%	-3.04%
Moore	-3.91%	0.48%
Edmond	-10.81%	-3.44%
Midwest City	-4.69%	-3.22%
Tulsa	-3.16%	-2.03%
Lawton	-10.24%	-4.11%
State of OK	-14.09%	-3.94%

City Comparison for Sales Tax collections - May 2025

City	Change from May 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

City Comparison for Sales Tax collections - December 2024

City	Change from Dec 2023	Year-to-date % Change
Norman	3.41%	-0.93%
OKC	4.33%	-1.84%
Moore	4.41%	1.12%
Edmond	5.65%	-1.99%
Midwest City	0.07%	-2.68%
Tulsa	4.66%	-0.93%
Lawton	7.13%	-2.31%
State of OK	-17.97%	-6.24%

City Comparison for Sales Tax collections - June 2025

City	Change from June 2024	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		