WEGNER CPAS LLP 2921 LANDMARK PL STE 300 MADISON, WI 53713-4236

THE KIDS' CO-OP INC. PO BOX 40928 SAN FRANCISCO, CA 94140-0928

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** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047 Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

| чг | OI LITE | e 2022 Calendar year, or tax year beginning | enung | | |
|----------------------------|-----------------|--|---------------|------------------------------|-------------------------------|
| | heck if | C Name of organization | | D Employer identifi | cation number |
| | Addres | THE KIDS' CO-OP INC. | | | |
| | Name | - WARTROOM KING COMMINITED DRO | JECT | 20-35583 | 68 |
| | Initial return | | Room/suite | E Telephone numbe | er |
| | Final return/ | PO BOX 40928 | | 415-323- | 0732 |
| | termin ated | City or town, state or province, country, and ZIP or foreign postal code | | G Gross receipts \$ | 309,137. |
| | Ameno return | SAN FRANCISCO, CA 94140-0928 | | H(a) Is this a group re | eturn |
| | Applic tion | | | for subordinates | s? Yes X No |
| | pendir | SAME AS C ABOVE | | H(b) Are all subordinates in | ncluded? Yes No |
| ΙT | ax-exe | empt status: X 501(c)(3) $\sqrt{}$ 501(c) () (insert no.) $\sqrt{}$ 4947(a)(1) $\sqrt{}$ | or 52 | 7 If "No," attach a | list. See instructions |
| | Vebsit | | | H(c) Group exemption | |
| K F | orm of | organization: X Corporation Trust Association Other | L Yea | r of formation: 2005 I | M State of legal domicile: CA |
| Pa | rt I | Summary | | | |
| ابو | | Briefly describe the organization's mission or most significant activities: THE | | | |
| Activities & Governance | | NURTURING ENVIRONMENT FOR CHILDREN WITH A | | | |
| er | _ | Check this box if the organization discontinued its operations or dispos | | _ | sets. I 7 |
| ջ | | | | <u>3</u> | 7 |
| ∞ ∞ | | Number of independent voting members of the governing body (Part VI, line 1b) | | | 15 |
| ties | | Total number of individuals employed in calendar year 2022 (Part V, line 2a) | | | 45 |
| ا≩ | | Total number of volunteers (estimate if necessary) Total unrelated business revenue from Part VIII, column (C), line 12 | | I_ | 0. |
| 8 | | Net unrelated business taxable income from Form 990-T, Part I, line 11 | | | 0. |
| | | Net unrelated business taxable income norm of one 950-1,1 art i, line 11 | | Prior Year | Current Year |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | | 66,162. | 43,312. |
| | | Program service revenue (Part VIII, line 2g) | | 222,840. | 265,799. |
| š | | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 1. | 26. |
| ايّ | | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 2,811. | 0. |
| | | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 291,814. | 309,137. |
| | | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0. | 0. |
| | | Benefits paid to or for members (Part IX, column (A), line 4) | | 0. | 0. |
| ဖွ | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 160,401. | 191,085. |
| Expenses | 16a | Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) 5,16 | | 0. | 0. |
| ĝ | b | Total fundraising expenses (Part IX, column (D), line 25) 5,16 | 60. | | |
| ώ | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 75,056. | 100,222. |
| | | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 235,457. | 291,307. |
| _ | | Revenue less expenses. Subtract line 18 from line 12 | | 56,357. | 17,830. |
| Soci | | | В | eginning of Current Year | End of Year |
| Net Assets or und Balances | 20 | Total assets (Part X, line 16) | | 102,062. | 120,672. |
| ES B | 21 | Total liabilities (Part X, line 26) | | 2,720. | 3,500. |
| | rt II | Net assets or fund balances. Subtract line 21 from line 20 | | 99,342. | 117,172. |
| | | Ities of perjury, I declare that I have examined this return, including accompanying schedules | o and atatan | anto and to the heat of m | / knowledge and heliof it is |
| | | t, and complete. Declaration of preparer (other than officer) is based on all information of wh | | | y knowledge and belief, it is |
| iue, | COLLEC | t, and complete. Declaration of preparer (other than officer) is based on an information of wi | iicii prepare | i ilas ally kilowieuge. | |
| Sign | | Signature of officer | | Date | |
| -lere | | CONRAD MOORE, BOARD CHAIR | | | |
| ici | 5 | Type or print name and title | | | |
| | | Print/Type preparer's name Preparer's signature | | Date Check | PTIN |
| aid | | JASON STEPHENS, CPA JASON STEPHENS, | CPA | 05/12/23 if self-employ | P01263225 |
| | arer | Firm's name WEGNER CPAS LLP | - | | 9-0974031 |
| | Only | Firm's address 2921 LANDMARK PL STE 300 | | | <u> </u> |
| | | MADISON, WI 53713-4236 | | Phone no. (6 | 08) 274-4020 |
| May | the IF | RS discuss this return with the preparer shown above? See instructions | | | X Yes No |

| I a | Ohaali if Cahadida Ohaataina a saanaana ay nata ta agu lina in this Dart III | |
|-----|---|------------------------|
| | Check if Schedule O contains a response or note to any line in this Part III | |
| 1 | Briefly describe the organization's mission: OUR MISSION IS TO SUPPORT AND INSPIRE CHILDREN'S NATURAL CURIOS | τπν ΔΝΠ |
| | INDEPENDENCE THROUGH FREE PLAY DURING THEIR OUT-OF-SCHOOL TIME. | III AND |
| | INDEPENDENCE THROUGH FREE FIRT DOKING THEIR OUT-OF-SCHOOL TIME. | |
| | | |
| | | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the | |
| | prior Form 990 or 990-EZ? | Yes X No |
| | If "Yes," describe these new services on Schedule O. | |
| 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services? | Yes X No |
| | If "Yes," describe these changes on Schedule O. | |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as measured by | expenses. |
| | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total ex | |
| | revenue, if any, for each program service reported. | |
| 4a | 047.007 | 265,799.) |
| ти | AFTER SCHOOL EDUCATION AND RECREATION ACTIVITIES FOR APPROXIMAT | |
| | CHILDREN AGES 4.5-11 YEARS OLD, SUMMER CAMP PROGRAM PROVIDING D. | |
| | | |
| | FOR 25 CHILDREN (5-11 YEAR OLDS) PER WEEK FOR 6 WEEKS OF SUMMER | |
| | HOLIDAY CAMP PROGRAM PROVIDING DAY CAMPS FOR 25 CHILDREN (5-10 | |
| | OLD) DURING SCHOOL HOLIDAYS. HOLIDAY CAMP PROGRAM IS APPROXIMAT | ELY 15 |
| | DAYS PER YEAR. | |
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| 4b | (Code:) (Expenses \$ including grants of \$) (Revenue \$ |) |
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| 4c | (Code:) (Expenses \$ including grants of \$) (Revenue \$ |) |
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| 4d | Other program services (Describe on Schedule O.) | |
| | (Expenses \$ including grants of \$) (Revenue \$ |) |
| 4e | Total program service expenses 247,927. | |
| | | Form 990 (2022) |
| | | . 5 (2022) |

Form 990 (2022) THE KIDS CO-OP INC. Part IV Checklist of Required Schedules

| | | | Yes | No |
|-----|---|-----|-----|-----|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1 | Х | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 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 | 3 | | Х |
| 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 | 4 | | Х |
| 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 | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | Х |
| 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 | 7 | | Х |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | |
| | Schedule D, Part III | 8 | | Х |
| 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 | 9 | | X |
| 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 | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | Х | |
| 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 | 11b | | X |
| С | 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 | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in | | | |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | X |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | | X |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | | X |
| 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 | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | Х | |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | ٠,, |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| 40 | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | 40 | | X |
| 4- | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | x |
| 40 | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | _^ |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | 4. | | x |
| 40 | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," | 4. | | x |
| 20- | complete Schedule G, Part III | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | _^ |
| | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | | x |
| | domestic government on Part IA, Column (A), line 11 // "Yes." complete Schedule I, Parts I and II | 41 | 066 | 127 |

Form 990 (2022) THE KIDS CO-OP INC. Part IV Checklist of Required Schedules (continued)

| | | | Yes | No |
|--------|--|-----|-----|------------|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | 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 | 23 | | <u> X</u> |
| 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 | 24a | | X |
| | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | ١ | | |
| | any tax-exempt bonds? | 24c | | _ |
| | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25 a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | 05- | | x |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | |
| D | 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 | 25b | | x |
| 26 | Schedule L, Part I | 250 | | |
| 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% | | | |
| | | 26 | | x |
| 27 | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | 20 | | |
| 21 | 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 | 27 | | x |
| 28 | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, | | | |
| 20 | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i> | | | |
| - | "Yes," complete Schedule L, Part IV | 28a | | х |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | Х |
| | 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 | 28c | | х |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | | Х |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | |
| | contributions? If "Yes," complete Schedule M | 30 | | Х |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | Х |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | | | |
| | Schedule N, Part II | 32 | | 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 | 33 | | 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 | 34 | | X |
| 35 a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | 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 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | | | <u>_</u> _ |
| | If "Yes," complete Schedule R, Part V, line 2 | 36 | | <u> </u> |
| 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 | 37 | | <u> </u> |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | 77 | |
| Pa | Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance | 38 | X | |
| ıa | | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | V | |
| 4 - | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | Yes | No |
| _ | | | | |
| b c | The state that the state of the | | | |
| C | (gambling) winnings to prize winners? | 1c | | |
| 23200 | 4 12-13-22 | | 990 | (2022) |

| Form | 990 (2022) THE KIDS' CO-OP INC. | 20-3558 | 368 | Р | age 5 |
|------|--|------------------------------|-----|-----|-------|
| Par | t 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 15 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax return | ns? | 2b | X | |
| За | 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 | 0 | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other a | uthority over, a | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial a | ccount)? | 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 Ad | counts (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 | tion? | 5b | | Х |
| С | 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 | e 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 contribution | ons or gifts | | | |
| | were not tax deductible? | | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser | vices 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 | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | s required | | | |
| | to file Form 8282? | | 7с | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co | ontract? | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra | ict? | 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Fo | rm 8899 as required? | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization | tion 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. | | | | |
| а | 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: | 1 | | | |
| а | 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: | | | | |
| а | 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. | | | | |
| а | 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 | | | |
| С | Enter the amount of reserves on hand | 13c | | | |
| 14a | Pid the constitution and the constitution of the first tenth of the constitution of th | | 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul | e O | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner | | | | |
| | excess parachute payment(s) during the year? | | 15 | | X |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | | |

If "Yes," complete Form 6069. Form **990** (2022) 232005 12-13-22

that would result in the imposition of an excise tax under section 4951, 4952 or 4953?

Is the organization an educational institution subject to the section 4968 excise tax on net investment income?

 $\textbf{Section 501(c)(21) organizations.} \ \ \textbf{Did the trust, or any disqualified or other person engage in any activities}$

If "Yes," complete Form 4720, Schedule O.

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Form 990 (2022) 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. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 X of officers, directors, trustees, or key employees to a management company or other person? 3 Х Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 6 Did the organization have members or stockholders? 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 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? Х The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a 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? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed CA 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. X Upon request Another's website __ Other (explain on Schedule O) Own website 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. State the name, address, and telephone number of the person who possesses the organization's books and records RYAN HAZELTON - 415-323-0732

Form **990** (2022)

94140-0928

BOX 40928, SAN FRANCISCO, CA

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.

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

- 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.

| (A) | (B) | | (C) | | | | | (D) | (E) | (F) |
|---------------------------|-------------------|--------------------------------|-----------------------|------------------|-------------------------------|---------------------------------|--------------|----------------------|-------------------------------|-----------------|
| Name and title | Average | (do | not c | heck i | Position eck more than one | | one | Reportable | Reportable | Estimated |
| | hours per week | box | , unle: cer ar | ss per id a d | son is | s both | n an tee) | compensation from | compensation | amount of other |
| | (list any | tor | | | | | | the | from related organizations | compensation |
| | hours for | r direc | | | | pa | | organization | (W-2/1099-MISC/ | from the |
| | related | tee o | ustee | | | ensat | | (W-2/1099-MISC/ | 1099-NEC) | organization |
| | organizations | al trus | onal t | | ployee | com s | | 1099-NEC) | | and related |
| | below line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | organizations |
| (1) RYAN HAZELTON | 40.00 | | _ | | <u>×</u> | 1 0 | ш. | | | |
| EXECUTIVE DIRECTOR | | | | Х | | | | 70,000. | 0. | 0. |
| (2) CONRAD MOORE | 1.00 | | | | | | | | | |
| BOARD CHAIR | | Х | | Х | | | | 0. | 0. | 0. |
| (3) KATHARINE BERG | 1.00 | | | | | | | | | |
| VICE CHAIR | | Х | | Х | | | | 0. | 0. | 0. |
| (4) JASMINE NETTIKSIMMONS | 1.00 | | | | | | | | | |
| SECRETARY | | Х | | Х | | | | 0. | 0. | 0. |
| (5) ENA LADI | 1.00 | 1 | | | | | | | | _ |
| TREASURER | | Х | | Х | | | | 0. | 0. | 0. |
| (6) DANIEL ROLLINGHER | 1.00 | | | | | | | | | |
| DIRECTOR | 1 00 | Х | | | | | | 0. | 0. | 0. |
| (7) BRYAN ALCORN | 1.00 | ļ | | | | | | | | • |
| DIRECTOR | 1 00 | Х | _ | | | | | 0. | 0. | 0. |
| (8) MUNIRA KHERAJ | 1.00 | | | | | | | | • | • |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| | - | 1 | | | | | | | | |
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Form 990 (2022)

| (A) Name and title | (B) Average hours per | Average hours per Position (do not check more than one box, unless person is both an | | | | | an | (D) Reportable compensation | (E) Reportable compensation | | | | |
|---|--|--|-------------------------|------------|-------|---------------------|---------------|---|---|------------------------------------|---------------|----------------------------------|----------|
| | week (list any hours for related organizations below line) | Individual trustee or director | Institutional trustee a | Officer Bp | | Highest compensated | Former Former | from the organization (W-2/1099-MISC/ 1099-NEC) | from related organizations (W-2/1099-MISC/ 1099-NEC) | ated other tions compen MISC/ from | | nsatio the zatio elatec | n d |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | — |
| 1b Subtotal | | | | | | | | 70,000. | | | | | 0. |
| c Total from continuation sheets to Part VII d Total (add lines 1b and 1c) | | | | | | | | 70,000. | | | | | 0. 0. |
| Total number of individuals (including but no compensation from the organization | ot limited to th | ose | liste | d ab | ove |) wh | o re | eceived more than \$100, | 000 of reportable | | | | 0 |
| 3 Did the organization list any former officer, | director, truste | ee, k | ev e | mpl | ove | e, or | hiq | hest compensated emp | loyee on | | Ye | es l | No |
| line 1a? If "Yes," complete Schedule J for so 4 For any individual listed on line 1a, is the su | uch individual | | | | | | | | | | 3 | - | <u>X</u> |
| and related organizations greater than \$150 5 Did any person listed on line 1a receive or a | 0,000? If "Yes, | " coi | mple | ete S | Sche | dule | J f | or such individual | | . [| 4 | - | <u>X</u> |
| rendered to the organization? If "Yes." com Section B. Independent Contractors | | | | | | | | | | | 5 | | X |
| Complete this table for your five highest con | • | • | | | | | | | , , | satio | n from | | |
| the organization. Report compensation for t | | | | | ith c | or wit | :hin | (B) | | 0- | (C) | 4 | |
| Name and business | address | NC | NE | <u>:</u> | | | | Description of s | ervices | Co | mpensa | tion | |
| | | | | | | | | | | | | | — |
| | | | | | | | | | | | | | — |
| | | | | | | | + | | | | | | |
| | | | | | | | \dashv | | | | | | |
| 2 Total number of independent contractors (in | ncluding but no | ot lin | nited | l to t | thos | se lis | ted | above) who received mo | ore than | | | | |
| \$100,000 of compensation from the organiz | • | | | | C | | | | | F | orm 99 | 0 (20 |)22) |

Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) Related or exempt Revenue excluded Total revenue Unrelated from tax under function revenue business revenue sections 512 - 514 Contributions, Gifts, Grants and Other Similar Amounts 1 a Federated campaigns 1a 1b **b** Membership dues c Fundraising events 1c d Related organizations 1d e Government grants (contributions) 1e f All other contributions, gifts, grants, and similar amounts not included above ... 43,312. 1f g Noncash contributions included in lines 1a-1f 43,312. h Total. Add lines 1a-1f **Business Code** 265,799. 265,799. 624410 2 a TUITION Program Service f All other program service revenue 265,799. g Total. Add lines 2a-2f Investment income (including dividends, interest, and 26. other similar amounts) Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents 6b **b** Less: rental expenses ... c Rental income or (loss) d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of assets other than inventory 7a b Less: cost or other basis Other Revenue and sales expenses c Gain or (loss) _______7c d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns 10a and allowances **b** Less: cost of goods sold c Net income or (loss) from sales of inventory **Business Code** 11 a d All other revenue e Total. Add lines 11a-11d 265,799. 309,137.

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Form **990** (2022)

12 Total revenue. See instructions

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 respons | se or note to any line in t | nis Part IX(B) | (C) | L |
|---------|--|-----------------------------|--------------------------|---------------------------------|---------------------------------------|
| | not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII. | Total expenses | Program service expenses | 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, | 70,000. | 64,431. | 4,177. | 1,392 |
| 6 | trustees, and key employees Compensation not included above to disqualified | 70,000. | 04,431. | Ξ, Ι / / • | 1,372 |
| O | | | | | |
| | persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 | | 105,965. | 97,534. | 6,323. | 2,108 |
| 7 8 | Other salaries and wages Pension plan accruals and contributions (include | 103,703. | 71,334. | 0,323. | 2,100 |
| 0 | section 401(k) and 403(b) employer contributions) | | | | |
| 0 | `````````````````````````````` | 471. | 471. | | |
| 9 10 | Other employee benefits | 14,649. | 13,477. | 879. | 293 |
| 1 | Payroll taxes Fees for services (nonemployees): | 14,040. | 15,171 | 075. | 273 |
| ' а | Management | | | | |
| b | l l | | | | |
| C | Legal | 2,000. | | 2,000. | |
| d | Accounting Lobbying | 2,000 | | 2,000. | |
| e | Professional fundraising services. See Part IV, line 17 | | | | |
| f | Investment management fees | | | | |
| g | Other. (If line 11g amount exceeds 10% of line 25, | | | | |
| 9 | column (A), amount, list line 11g expenses on Sch 0.) | 4.200. | | 4,200. | |
| 12 | Advertising and promotion | 4,200. | 786. | 2,2001 | |
| 13 | Office expenses | 19,323. | 7,646. | 10,723. | 954 |
| 14 | Information technology | 3,903. | 960. | 2,943. | |
| 15 | Royalties | 7,7,7,7 | | | |
| 16 | Occupancy | 33,810. | 33,810. | | |
| 17 | Travel | 21. | 00,0201 | 21. | |
| 18 | Payments of travel or entertainment expenses | | | | |
| | for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | 7,012. | 6,111. | 676. | 225 |
| 20 | Interest | ,,,==: | ., | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | 751. | 225. | 526. | |
| 23 | Insurance | 9,404. | 8,464. | 752. | 188 |
| 4 | 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.) | | | | |
| а | PLAY INITIATIVE EXPENSE | 9,909. | 4,909. | 5,000. | |
| b | PROGRAM SUPPLIES | 5,178. | 5,178. | -,,,,,,, | |
| c | KIDS FOOD | 3,925. | 3,925. | | |
| d | | - , | -, | | |
| e | All other expenses | | | | |
| :5 | Total functional expenses. Add lines 1 through 24e | 291,307. | 247,927. | 38,220. | 5,160 |
| 26 | Joint costs. Complete this line only if the organization | | , | • | • |
| | reported in column (B) joint costs from a combined | | | | |
| | educational campaign and fundraising solicitation. | | | | |
| | Check here if following SOP 98-2 (ASC 958-720) | | | | |

Form **990** (2022)

Form 990 (2022) Part X Balance Sheet

| Pai | rt X | Balance Sneet | | | | | |
|-----------------------------|------|--|---------------|---------------------------------------|---------------------------------|--------|-----------------------------------|
| | | Check if Schedule O contains a response or r | note to any l | ine in this Part X | | T | (P) |
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | 90,331. | 1 | 42,107 | |
| | 2 | Savings and temporary cash investments | | | 5,006. | 2 | 78,032 |
| | 3 | Pledges and grants receivable, net | | | 3 | | |
| | 4 | Accounts receivable, net | | 5,441. | 4 | 0 | |
| | 5 | Loans and other receivables from any current | | | | | |
| | | trustee, key employee, creator or founder, sul | ostantial cor | ntributor, or 35% | | | |
| | | controlled entity or family member of any of the | nese person | s | | 5 | |
| | 6 | Loans and other receivables from other disqu | alified perso | | | | |
| | | under section 4958(f)(1)), and persons describ | | 6 | | | |
| S. | 7 | Notes and loans receivable, net | | | 7 | | |
| Assets | 8 | Inventories for sale or use | | | | 8 | |
| Ä | 9 | B | | | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other | r | | | | |
| | | basis. Complete Part VI of Schedule D | 10a | 2,254. | | | |
| | b | Less: accumulated depreciation | | 1,721. | 1,284. | 10c | 533 |
| | 11 | Investments - publicly traded securities | | 11 | | | |
| | 12 | Investments - other securities. See Part IV, lin | | 12 | | | |
| | 13 | Investments - program-related. See Part IV, lir | | 13 | | | |
| | 14 | Intangible assets | | 14 | | | |
| | 15 | Other assets. See Part IV, line 11 | | | | 15 | |
| | 16 | Total assets. Add lines 1 through 15 (must e | qual line 33) | | 102,062. | 16 | 120,672 |
| | 17 | Accounts payable and accrued expenses | | | 2,720. | 17 | 3,500 |
| | 18 | Grants payable | L | | 18 | | |
| | 19 | Deferred revenue | | 19 | | | |
| | 20 | Tax-exempt bond liabilities | | | 20 | | |
| | 21 | Escrow or custodial account liability. Complete | Schedule D | | 21 | | |
| S | 22 | Loans and other payables to any current or fo | rmer officer | , director, | | | |
| Liabilities | | trustee, key employee, creator or founder, su | ostantial cor | ntributor, or 35% | | | |
| jab | | controlled entity or family member of any of the | | | | 22 | |
| _ | 23 | Secured mortgages and notes payable to unr | | · · · · · · · · · · · · · · · · · · · | | 23 | |
| | 24 | Unsecured notes and loans payable to unrela | | | | 24 | |
| | 25 | Other liabilities (including federal income tax, | | | | | |
| | | parties, and other liabilities not included on lin | nes 17-24). (| Complete Part X | | | |
| | | of Schedule D | | | 2 720 | 25 | 2 500 |
| | 26 | | <u></u> | | 2,720. | 26 | 3,500 |
| s | | Organizations that follow FASB ASC 958, o | heck here | X | | | |
| e)Ce | | and complete lines 27, 28, 32, and 33. | | | 00 242 | | 117 170 |
| <u>a</u> | 27 | | | ····· | 99,342. | 27 | 117,172 |
| Ä | 28 | Net assets with donor restrictions | | | | 28 | |
| Ĕ | | Organizations that do not follow FASB ASC | 958, checl | k here | | | |
| Ϋ́ | | and complete lines 29 through 33. | | | | | |
| ţ | 29 | Capital stock or trust principal, or current fun- | | | | 29 | |
| sse | 30 | Paid-in or capital surplus, or land, building, or | | | | 30 | |
| Net Assets or Fund Balances | 31 | Retained earnings, endowment, accumulated | | | 00 240 | 31 | 110 100 |
| Š | 32 | Total net assets or fund balances | | | 99,342. | 32 | 117,172 |
| | 33 | Total liabilities and net assets/fund balances | | | 102,062. | 33 | 120,672. Form 990 (2022 |

| Pa | rt 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 | | <u>9,1</u> | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | 1,3 | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | 7,8 | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 9 | 9,3 | 42. |
| 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 | 11 | 7,1 | 72. |
| Pa | rt XIII 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: Cash X Accrual Other | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | 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: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | | 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: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| С | 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? | | 2c | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Scho | edule O. | | | |
| За | 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 | ed audit | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | 3b | | |
| | | | Form | 990 | (2022) |

232012 12-13-22

SCHEDULE A

(Form 990)

Total

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.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number Name of the organization THE KIDS' CO-OP INC. 20-3558368 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 3 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: 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). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

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

(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.)

| Sec | ction A. Public Support | | | | | | |
|------|--|----------|-----------------|------------------|-----------------------|----------|-----------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | | | | | | |
| 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) | | | | | | |
| | Public support. Subtract line 5 from line 4. | | | | | | |
| Sec | ction B. Total Support | T | Т | Γ | 1 | r | |
| | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| 7 | Amounts from line 4 | | | | | | |
| 8 | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | | | | | | |
| 9 | Net income from unrelated business | | | | | | |
| | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | | | | | | |
| | Total support. Add lines 7 through 10 | | | | | | |
| | Gross receipts from related activities, | | | | | 12 | |
| 13 | First 5 years. If the Form 990 is for th | | | | | | |
| 80 | organization, check this box and stop ction C. Computation of Publi | | | | | | |
| | Public support percentage for 2022 (I | | | oolumn (f)) | | 14 | 04 |
| | Public support percentage from 2021 | | | | | 15 | <u>%</u> |
| | 33 1/3% support test - 2022. If the | • | | line 13 and line | | | |
| 100 | stop here. The organization qualifies | | | | 14 13 00 17070 01 111 | | |
| h | 33 1/3% support test - 2021. If the | | • | | | | |
| | and stop here. The organization qual | - | | | | | |
| 17a | 10% -facts-and-circumstances test | | • • • | | | | |
| | and if the organization meets the fact | | | | | | |
| | meets the facts-and-circumstances te | | | = | • | | |
| b | 10% -facts-and-circumstances test | - | • | * | - | | |
| | more, and if the organization meets the | - | | | | | |
| | organization meets the facts-and-circle | | | | | | |
| 18 | Private foundation. If the organization | | - | | | | s |
| | | | • | · | | | (Form 990) 2022 |

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 | slow, please comp | nete Part II.) | | | | |
|-----------------|---|---------------------|--------------------|---------------------|---------------------|-----------------------|-----------|
| | ear (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| • | grants, contributions, and | (4) 2313 | (2) 2010 | (0) 2020 | (4) 2021 | (6) 2022 | (i) rotal |
| - | pership fees received. (Do not | | | | | | |
| | de any "unusual grants.") | | | | | | |
| | receipts from admissions, | | | | | | |
| | nandise sold or services per- | | | | | | |
| | d, or facilities furnished in | | | | | | |
| , | ctivity that is related to the ization's tax-exempt purpose | | | | | | |
| - | receipts from activities that | | | | | | |
| | ot an unrelated trade or bus- | | | | | | |
| | under section 513 | | | | | | |
| | | | | | | | |
| | evenues levied for the organ- | | | | | | |
| | n's benefit and either paid to | | | | | | |
| - | pended on its behalf | | | | | + | |
| | alue of services or facilities | | | | | | |
| | hed by a governmental unit to | | | | | | |
| | rganization without charge | | | | | | |
| | Add lines 1 through 5 | | | | | | |
| | ints included on lines 1, 2, and | | | | | | |
| | eived from disqualified persons | | | | 1 | | |
| | ts included on lines 2 and 3 received ther than disqualified persons that | | | | | | |
| exceed | the greater of \$5,000 or 1% of the | | | | | | |
| | on line 13 for the year | | | | | | |
| | nes 7a and 7b | | | | | | |
| 8 Publi | c support. (Subtract line 7c from line 6.) | | | | | | |
| Section | B. Total Support | | 1 | <u> </u> | _ | | 1 |
| Calendar ye | ear (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| | ınts from line 6 | | | | | | |
| | s income from interest, | | | | | | |
| | ends, payments received on ities loans, rents, royalties, | | | | | | |
| | ncome from similar sources | | | | | | |
| b Unrela | ted business taxable income | | | | | | |
| (less s | ection 511 taxes) from businesses | | | | | | |
| acquir | ed after June 30, 1975 | | | | | | |
| c Add li | ines 10a and 10b | | | | | | |
| | come from unrelated business | | | | | | |
| | ties not included on line 10b, | | | | | | |
| | ner or not the business is arly carried on | | | | | | |
| _ | income. Do not include gain | | | | | | |
| | s from the sale of capital | | | | | | |
| | s (Explain in Part VI.) | | | | | | |
| | 5 years. If the Form 990 is for th | e organization's fi | rst second third | fourth or fifth tax | vear as a section | 501(c)(3) organizatio | |
| | this box and stop here | J | | | • | () () | · — |
| | C. Computation of Publi | | | | | | |
| | support percentage for 2022 (li | | | column (f)) | | 15 | % |
| | support percentage from 2021 | | | | | 16 | % |
| | D. Computation of Inves | | | | | 1 10 1 | |
| | tment income percentage for 20 | | | ine 13 column (f) | | 17 | % |
| | tment income percentage from 2 | | | | | 18 | % |
| | 3% support tests - 2022. If the | | | | | | |
| | | | | | | | , 13 HUL |
| | than 33 1/3%, check this box an | = | - | | | | L |
| | 3% support tests - 2021. If the | | | | | | |
| | 8 is not more than 33 1/3%, che | | | | | | |
| ∠u Priva | te foundation. If the organizatio | n did not check a | DOX OR LINE 14, 19 | a. or 190. check th | iis dox and see in: | SITUCTIONS | 1 1 |

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

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

| | Yes | No |
|-----|-----|----------|
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| 10b | | <u> </u> |

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| Pai | TIV Supporting Organizations (continued) | | | |
|-----|--|--|-----|-----|
| | | \rightarrow | Yes | No |
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | 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? | 1a | | |
| | | 1b | | |
| С | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | | 1c | | |
| Sec | tion B. Type I Supporting Organizations | | 1 | |
| _ | | | Yes | No |
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, | | | |
| | directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) | | | |
| | effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported | | | |
| | organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the | | | |
| _ | supported engainment of the transfer of the tr | 1 | | |
| 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, | | | |
| Sec | supervised, or controlled the supporting organization. 2 tion C. Type II Supporting Organizations | 2 | | |
| | Ton O. Type ii Supporting Organizations | $\overline{}$ | Vaa | |
| | Ways a majority of the expeniention's divectors by twistons during the toy year also a majority of the divectors | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | 1 | | |
| Sec | tion D. All Type III Supporting Organizations | <u>. </u> | | |
| | and any market market and any and any and any any and any any and any | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | 163 | 140 |
| • | 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 | | | |
| | | 1 | | |
| 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 | | | |
| | , · · | 2 | | |
| 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 | | | |
| | · · · · · · · · · · · · · · · · · · · | 3 | | |
| Sec | tion 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). | | | |
| а | 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. | | | |
| С | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instruc | ctions | s). | |
| 2 | Activities Test. Answer lines 2a and 2b below. | | Yes | No |
| а | 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. | 2a | | |
| 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. | 2b | | |
| 3 | Parent of Supported Organizations. Answer lines 3a and 3b below. | | | |
| а | 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. | Ba | | |
| 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. | Bb | | |

Schedule A (Form 990) 2022

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions)

instructions).

6

| Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) | | | | | | |
|--|---|-------------------------------|---------------------------------------|----|---|--|
| Sect | ion D - Distributions | | | | Current Year | |
| _1_ | Amounts paid to supported organizations to accomplish exer | mpt purposes | | 1 | | |
| 2 | Amounts paid to perform activity that directly furthers exemp | | | | | |
| | organizations, in excess of income from activity | 2 | | | | |
| _3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | i | 3 | | |
| _4 | Amounts paid to acquire exempt-use assets | | | 4 | | |
| _5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide 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 | ne organization is responsive | | | | |
| | (provide details in Part VI). See instructions. | | | 8 | | |
| _9 | Distributable amount for 2022 from Section C, line 6 | | | 9 | | |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | | |
| Sect | ion E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributior Pre-2022 | าร | (iii) Distributable Amount for 2022 | |
| 1 | Distributable amount for 2022 from Section C, line 6 | | | | | |
| 2 | Underdistributions, if any, for years prior to 2022 (reason- | | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | | |
| 3 | Excess distributions carryover, if any, to 2022 | | | | | |
| а | From 2017 | | | | | |
| b | From 2018 | | | | | |
| С | From 2019 | | | | | |
| d | From 2020 | | | | | |
| е | From 2021 | | | | | |
| f | Total of lines 3a through 3e | | | | | |
| g | Applied to underdistributions of prior years | | | | | |
| h | Applied to 2022 distributable amount | | | | | |
| i | Carryover from 2017 not applied (see instructions) | | | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | | |
| 4 | Distributions for 2022 from Section D, line 7: | | | | | |
| а | Applied to underdistributions of prior years | | | | | |
| | Applied to 2022 distributable amount | | | | | |
| | 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, explain in Part VI. See instructions. | | | | | |
| 6 | Remaining underdistributions for 2022. Subtract lines 3h | | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | | |
| | Part VI. See instructions. | | | | | |
| 7 | Excess distributions carryover to 2023. Add lines 3j | | | | | |
| - | and 4c. | | | | | |
| 8 | Breakdown of line 7: | | | | | |
| | Excess from 2018 | | | | | |
| | Excess from 2019 | | | | | |
| | Excess from 2020 | | | | | |
| | Excess from 2021 | | | | | |
| | Excess from 2022 | | | | | |
| | | | | | hadria A (Farma 000) 0000 | |

Schedule A (Form 990) 2022

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

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

OMB No. 1545-0047

2022

Schedule B (Form 990) (2022)

Employer identification number

THE KIDS' CO-OP INC. 20-3558368 Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

Name of organization Employer identification number

| THE K |)-3558368 | | |
|------------|---|----------------------------|--|
| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional | ıl space is needed. | |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 1 | | \$5,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 2 | | \$5,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 3 | | \$5,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Oncash Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash Complete Part II for noncash contributions.) |

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Name of organization Employer identification number

THE KIDS' CO-OP INC.

20-3558368

| 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 |
| | | | |
| (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 |
| | | | |
| 223453 11-15. | 00 | | Schedule B (Form 990) (2022) |

Page 4

Schedule B (Form 990) (2022) Name of organization **Employer identification number** THE KIDS' CO-OP INC. 20-3558368 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (d) Description of how gift is held (c) Use of gift Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047 Inspection

Name of the organization

THE KIDS' CO-OP INC.

Employer identification number 20-3558368

| Par | | | or Accounts. Complete if the |
|-----|---|--|--|
| | organization answered "Yes" on Form 990, Part IV, lin | ne 6. (a) Donor advised funds | (b) Funds and other accounts |
| | - | (a) Donor advised lunds | (b) Furius 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 | | od 6 or de |
| 5 | Did the organization inform all donors and donor advisors in | _ | |
| 6 | are the organization's property, subject to the organization's | | |
| 6 | Did the organization inform all grantees, donors, and donor a for charitable purposes and not for the benefit of the donor o | | |
| | | , , , , | |
| Par | | ganization answered "Yes" on Form 990. F | |
| 1 | Purpose(s) of conservation easements held by the organization | | are re, mile 7. |
| · | Preservation of land for public use (for example, recrea | | a historically important land area |
| | Protection of natural habitat | | a certified historic structure |
| | Preservation of open space | | |
| 2 | Complete lines 2a through 2d if the organization held a qualit | fied conservation contribution in the form o | of a conservation easement on the last |
| | day of the tax year. | | Held at the End of the Tax Year |
| а | Total number of conservation easements | | 2a |
| b | | | • |
| С | Number of conservation easements on a certified historic stru | ucture included in (a) | 2c |
| d | Number of conservation easements included in (c) acquired a | after July 25,2006, and not on a | |
| | historic structure listed in the National Register | | 2d |
| 3 | Number of conservation easements modified, transferred, rel | leased, extinguished, or terminated by the | organization during the tax |
| | year | | |
| 4 | Number of states where property subject to conservation eas | sement is located | |
| 5 | Does the organization have a written policy regarding the per | riodic monitoring, inspection, handling of | |
| | violations, and enforcement of the conservation easements it | | |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, | handling of violations, and enforcing conse | ervation easements during the year |
| 7 | Amount of expanses insurred in monitoring inspecting hand | lling of violations, and enforcing concervati | ion accoments during the year |
| ′ | Amount of expenses incurred in monitoring, inspecting, hand | ulling of violations, and emorcing conservati | ion easements during the year |
| 8 | Does each conservation easement reported on line 2(d) above | ve satisfy the requirements of section 170/h | n)(4)(R)(i) |
| • | and section 170(h)(4)(B)(ii)? | • | |
| 9 | In Part XIII, describe how the organization reports conservation | | |
| _ | balance sheet, and include, if applicable, the text of the footr | - | |
| | organization's accounting for conservation easements. | ÿ | |
| Par | | f Art, Historical Treasures, or Oth | ner Similar Assets. |
| | Complete if the organization answered "Yes" on Form | n 990, Part IV, line 8. | |
| 1a | If the organization elected, as permitted under FASB ASC 95 | 8, not to report in its revenue statement ar | nd balance sheet works |
| | of art, historical treasures, or other similar assets held for public | olic exhibition, education, or research in fur | therance of public |
| | service, provide in Part XIII the text of the footnote to its finar | ncial statements that describes these items | S. |
| b | If the organization elected, as permitted under FASB ASC 95 | 8, to report in its revenue statement and b | alance sheet works of |
| | art, historical treasures, or other similar assets held for public | exhibition, education, or research in furthe | erance of public service, |
| | provide the following amounts relating to these items: | | |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | |
| | | | · |
| 2 | If the organization received or held works of art, historical tre | asures, or other similar assets for financial | gain, provide |
| | the following amounts required to be reported under FASB A | _ | |
| а | Revenue included on Form 990, Part VIII, line 1 | | |
| | Assets included in Form 990, Part X | | |
| LHA | For Paperwork Reduction Act Notice, see the Instructions | s for Form 990. | Schedule D (Form 990) 2022 |

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Schedule D (Form 990) 2022

1,721.

e Other

b Buildingsc Leasehold improvementsd Equipment

Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. column (B), line 10c.)

2,254.

| Schedule D (Form 990) 2022 THE KIDS ' C | O-OP INC. | 20 | -3558368 Page 3 |
|--|----------------------------|--|------------------------|
| Part VII Investments - Other Securities. | | | , ago |
| 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 | l-of-year market value |
| (1) Financial derivatives | | | |
| (2) Closely held equity interests | | | |
| (3) Other | | | |
| (A) | | | |
| (B) | | | |
| (C) | | | |
| (D) | | | |
| (E) | | | |
| (F) | | | |
| (G) | | | |
| (H) | | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) | | | |
| Part VIII Investments - Program Related. | | • | |
| Complete if the organization answered "Yes" | on Form 990, Part IV, line | 11c. See Form 990, Part X, line 13. | |
| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end | I-of-year market value |
| (1) | | | • |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) | | | |
| Part IX Other Assets. | | • | |
| Complete if the organization answered "Yes" | on Form 990, Part IV, line | 11d. See Form 990, Part X, line 15. | |
| (a) | Description | | (b) Book value |
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line | e 15) | | |
| Part X Other Liabilities. | , 10., | | |
| Complete if the organization answered "Yes" | on Form 990, Part IV, line | 11e or 11f. See Form 990, Part X, line 25. | |
| 1. (a) Description of liability | , , | , , | (b) Book value |
| (1) Federal income taxes | | | . , |
| (2) | | | |
| (3) | | | |
| | | | |
| | | | |
| (5) | | | |
| <u>(6)</u> | | | |
| | | | |
| (8) | | | |

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 ... Schedule D (Form 990) 2022

(9)

Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

| Par | t XI | Reconciliation of Revenue per Audited Financial St | atements 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 | |
| 2 | Amou | nts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| а | Net u | nrealized gains (losses) on investments | 2a | | |
| b | | red services and use of facilities | | | |
| С | | veries of prior year grants | | | |
| d | | (Describe in Part XIII.) | 1 4 . 1 | | |
| е | Add li | nes 2a through 2d | | 2e | |
| 3 | Subtr | act line 2e from line 1 | | 3 | |
| 4 | | nts included on Form 990, Part VIII, line 12, but not on line 1: | 1 1 | | |
| а | Invest | ment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other | (Describe in Part XIII.) | 4b | | |
| С | Add li | nes 4a and 4b | | 4c | |
| 5 | Total | revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1 | 2.) | 5 | |
| Pai | rt XII | Reconciliation of Expenses per Audited Financial S | | es per Return. | |
| | | Complete if the organization answered "Yes" on Form 990, Part IV, | | ГТ | |
| 1 | | expenses and losses per audited financial statements | | 1 | |
| 2 | | nts included on line 1 but not on Form 990, Part IX, line 25: | 1 1 | | |
| а | | ed services and use of facilities | | | |
| b | | year adjustments | | | |
| С | | losses | | | |
| d | | (Describe in Part XIII.) | <u></u> | | |
| _ | | nes 2a through 2d | | | |
| 3 | | act line 2e from line 1 | | 3 | |
| 4 | | nts included on Form 990, Part IX, line 25, but not on line 1: | 1.1 | | |
| а | | ment expenses not included on Form 990, Part VIII, line 7b | | | |
| b | | (Describe in Part XIII.) | <u></u> | 4.5 | |
| | | nes 4a and 4b | | | |
| 5 Par | rt XIII | expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line Supplemental Information. | <u> 18.)</u> | 5 | |
| | | descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and | 1.4: Part IV lines 1b and 2b: Pa | rt V line 4: Part V line 2: Part | |
| | | 4b; and Part XII, lines 2d and 4b. Also complete this part to provide | | 11 v, 1110 4, 1 art A, 1110 2, 1 art A | ν, |
| | 20 and | 1 45, and 1 art xii, inites 24 and 45. 7166 complete this part to provide | arry additional information. | | |
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SCHEDULE E

(Form 990)

Department of the Treasury Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
THE KIDS' CO-OP INC.

INC. Employer identification number 20-3558368

| Pa | rt I | | | |
|----|---|----|-----|----------|
| | | | YES | NO |
| 1 | Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, | | | |
| | bylaws, other governing instrument, or in a resolution of its governing body? | 1 | Х | |
| 2 | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, | | | |
| | catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | 2 | Х | |
| 3 | Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet | | | |
| | homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the | | | |
| | homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the | | | |
| | registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general | | | |
| | community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II | 3 | Х | |
| | POSTED ON OUR REGISTRATION PAGE AS WELL AS ON ANY PRINTED | | | |
| | MEDIA THAT IS DISTRIBUTED. | | | |
| | | | | |
| | | | | |
| 4 | Does the organization maintain the following? | | | |
| а | Records indicating the racial composition of the student body, faculty, and administrative staff? | 4a | х | |
| | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 4b | Х | |
| | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing | | | |
| | with student admissions, programs, and scholarships? | 4c | Х | |
| d | Copies of all material used by the organization or on its behalf to solicit contributions? | 4d | Х | |
| | If you answered "No" to any of the above, please explain. If you need more space, use Part II. | | | |
| 5 | Done the organization discriminate by race in any way with respect to: | | | |
| 5 | Does the organization discriminate by race in any way with respect to: | 5a | | X |
| | Students' rights or privileges? | 5b | | X |
| | Admissions policies? Employment of faculty or administrative staff? | 5c | | X |
| | Scholarships or other financial assistance? | 5d | | <u> </u> |
| | Educational policies? | 5e | | X |
| | Use of facilities? | 5f | | X |
| | Athletic programs? | 5g | | X |
| | Other extracurricular activities? | 5h | | X |
| | If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 6a | Does the organization receive any financial aid or assistance from a governmental agency? | 6a | | <u>X</u> |
| b | Has the organization's right to such aid ever been revoked or suspended? | 6b | | X |
| | If you answered "Yes" on either line 6a or line 6b, explain on Part II. | | | |
| 7 | Does the organization certify that it has complied with the applicable requirements of sections 4.01 through | | | |
| | 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering | | | |
| | racial nondiscrimination? If "No," explain on Part II | 7 | X | |

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

Schedule E (Form 990) 2022

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022
Open to Public Inspection

Name of the organization

THE KIDS' CO-OP INC.

Employer identification number 20-3558368

FORM 990, ITEM C, DOING BUSINESS AS: MARIPOSA KIDS COMMUNITY PROJECT FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: BUILDING AND PARTICIPATION. THE MARIPOSA KIDS COMMUNITY PROJECT AND THE KIDS CO-OP INC. ARE COMMITTED TO PROVIDING THE HIGHEST QUALITY OF AND OUR COMMUNITY. WE SEEK TO SERVICE TO OUR CHILDREN, OUR FAMILIES, SUPPORT EACH CHILD'S NATURAL CURIOSITY AND INDEPENDENCE SO THAT THEY CAN EACH DISCOVER AND DEVELOP THEIR TALENTS AND FULL POTENTIAL. WE STRIVE TO PROVIDE ACCESS TO HIGH-QUALITY AFTER SCHOOL SERVICES TO ALL YOUTH. FORM 990, PART VI, SECTION A, LINE 4: THE ORGANIZATION UPDATED THEIR BYLAWS TO INCLUDE DBA LANGUAGE FOR MARIPOSA KIDS; PURPOSE UPDATED TO REFLECT NEW MISSION STATEMENT; EXTEND TERM LIMITS WITH SPECIAL VOTE; INCLUDE METHODS FOR ELECTRONIC VOTING & EMERGENCY MEETINGS; B&O INSURANCE COVERAGE; CHANGE VACANCY OF OFFICERS LANGUAGE FROM "APPOINTMENT" TO "NOMINATION BY CHAIR"; REMOVE THE FUNDRAISING COMMITTEE; REPLACE MENTIONS OF "MANAGING DIRECTOR" TO "CHIEF EXECUTIVE." FORM 990, PART VI, SECTION B, LINE 11B: THE FORM 990 IS REVIEWED BY THE BOARD OF DIRECTORS DURING THE MONTHLY BOARD

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

THE CONFLICT OF INTEREST POLICY IS REVIEWED AT LEAST ANNUALLY BY THE

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

Schedule O (Form 990) 2022

MEETING PRIOR TO FILING.

<u>Schedule O (Form 990) 2022</u> Page **2**

Name of the organization **Employer identification number** THE KIDS' CO-OP INC. 20-3558368 DIRECTORS. ALL DIRECTORS AND OFFICERS ARE REQUIRED TO COMPLETE AND SIGN A CONFLICT OF INTEREST STATEMENT ANNUALLY. A DIRECTOR OR OFFICER WITH A CONFLICT OF INTEREST IS PROHIBITED FROM PARTICIPATING IN DELIBERATIONS AND DECISIONS REGARDING THE TRANSACTION. FORM 990, PART VI, SECTION B, LINE 15: BOARD OF DIRECTORS REVIEWS SIMILAR EXECUTIVE DIRECTOR SALARIES IN BAY AREA REGION FOR SIMILAR EDUCATION NONPROFITS, REVIEWS THE ORGANIZATION BUDGET AND FORECASTING FOR FOLLOWING YEAR, AND APPROVES COMPENSATION IN CLOSED SESSION OF A BOARD MEETING WITH A QUORUM PRESENT TO VOTE. FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.