

FLORIDA'S CHILDREN FIRST, INC.

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

Years Ended December 31, 2020 and 2019

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Independent Auditor's Report

Board of Directors of
Florida's Children First, Inc.

We have audited the accompanying financial statements of Florida's Children First, Inc. (Organization), (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Florida's Children First, Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Sullivan & Fengler

Sullivan & Fengler
Fort Lauderdale, Florida
July 26, 2021

FINANCIAL STATEMENTS

FLORIDA'S CHILDREN FIRST, INC.
STATEMENTS OF FINANCIAL POSITION
December 31,

ASSETS

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents (Note B)	\$134,040	\$ 34,469
Investments (Note B,H)	271,498	155,597
Accounts receivable (Note B)	1,000	-
Promise to give, less than one year (Note B)	5,000	9,146
Prepaid insurance	2,949	2,932
Security deposits	1,821	1,821
Property and equipment (less accumulated depreciation of \$13,644 and \$11,569 in 2020 and 2019 respectively)(Note G)	<u>699</u>	<u>2,774</u>
TOTAL ASSETS	<u>\$417,007</u>	<u>\$206,739</u>

LIABILITIES AND NET ASSETS

Accounts payable and accrued expenses	\$ 16,054	\$ 35,812
Deferred revenue	-	10,800
Loan payable PPP (Note K)	655	-
Capital lease payable	-	2,952
TOTAL LIABILITIES	<u>16,709</u>	<u>49,564</u>
Net Assets		
Without donor restriction	<u>232,798</u>	<u>23,742</u>
With donor restriction (Note F)		
Purpose restrictions	105,000	105,000
Time restricted for future periods	<u>62,500</u>	<u>28,433</u>
TOTAL NET ASSETS	<u>400,298</u>	<u>157,175</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$417,007</u>	<u>\$206,739</u>

The accompanying notes are an integral part of this statement.

FLORIDA'S CHILDREN FIRST, INC.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND OTHER SUPPORT			
Grants and awards	\$ 105,528	\$250,000	\$ 355,528
Contributions/events	495,286	-	495,286
Contributions in-kind (Note E)	477,615	-	477,615
COVID PPP (Note K)	73,145	-	73,145
Net assets released from restrictions satisfaction of restriction	<u>215,933</u>	<u><215,933></u>	<u>-</u>
Total revenues and support	<u>1,367,507</u>	<u>34,067</u>	<u>1,401,574</u>
EXPENSES			
Program expenses:			
Improving child welfare	541,592	-	541,592
Improving services/outcomes older youths	<u>471,735</u>	<u>-</u>	<u>471,735</u>
Total program expense	<u>1,013,327</u>	<u>-</u>	<u>1,013,327</u>
Supporting expenses:			
Management and general	86,078	-	86,078
Fund raising and development	<u>74,949</u>	<u>-</u>	<u>74,949</u>
Total supporting services	<u>161,027</u>	<u>-</u>	<u>161,027</u>
Total expenses	<u>1,174,354</u>	<u>-</u>	<u>1,174,354</u>
Change in net assets from operations	193,153	34,067	227,220
Investment return, net	<u>15,903</u>	<u>-</u>	<u>15,903</u>
CHANGE IN NET ASSETS	209,056	34,067	243,123
Net assets, beginning of the year	<u>23,742</u>	<u>133,433</u>	<u>157,175</u>
Net assets, end of year	<u>\$ 232,798</u>	<u>\$167,500</u>	<u>\$ 400,298</u>

The accompanying notes are an integral part of this statement.

FLORIDA'S CHILDREN FIRST, INC.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND OTHER SUPPORT			
Grants and awards	\$ 83,100	\$113,750	\$ 196,850
Contributions/events	336,420	-	336,420
Contributions in-kind (Note E)	362,256	-	362,256
Net assets released from restrictions satisfaction of restriction	<u>171,545</u>	<u><171,545></u>	<u>-</u>
Total revenues and support	<u>953,321</u>	<u><57,795></u>	<u>895,526</u>
EXPENSES			
Program expenses:			
Improving child welfare	507,413	-	507,413
Improving services/outcomes older youths	<u>391,071</u>	<u>-</u>	<u>391,071</u>
Total program expense	<u>898,484</u>	<u>-</u>	<u>898,484</u>
Supporting expenses:			
Management and general	86,154	-	86,154
Fund raising and development	<u>64,911</u>	<u>-</u>	<u>64,911</u>
Total supporting services	<u>151,065</u>	<u>-</u>	<u>151,065</u>
Total expenses	<u>1,049,549</u>	<u>-</u>	<u>1,049,549</u>
Change in net assets from operations	<u><96,228></u>	<u><57,795></u>	<u><154,023></u>
Investment return, net	<u>24,051</u>	<u>-</u>	<u>24,051</u>
CHANGE IN NET ASSETS	<u><72,177></u>	<u><57,795></u>	<u><129,972></u>
Net assets, beginning of the year	<u>95,919</u>	<u>191,228</u>	<u>287,147</u>
Net assets, end of year	<u>\$ 23,742</u>	<u>\$133,433</u>	<u>\$ 157,175</u>

The accompanying notes are an integral part of this statement.

Florida's Children First, Inc.
Statement of Functional Expenses
Year Ended December 31, 2020

	PROGRAM SERVICES			SUPPORTING SERVICES			
	Improving Child Welfare	Improving Services/ Outcomes Older Youth	Total	Management & General	Fund Raising Development	Total	Total
Payroll and related expenses	\$ 168,483	\$ 210,160	\$ 378,643	\$ 59,758	\$ 65,379	\$ 125,137	\$ 503,780
Professional fees/legal	230,050	203,816	433,866	-	-	-	433,866
Professional fees/accounting	1,925	1,925	3,850	14,400	1,000	15,400	19,250
Professional fees/other	17,500	17,500	35,000	-	-	-	35,000
Supplies/miscellaneous	6,910	1,566	8,476	6,755	1,440	8,195	16,671
Telephone	5,427	1,551	6,978	388	387	775	7,753
Website/comm/software/tech	5,502	1,573	7,075	392	392	784	7,859
Postage/delivery	1,252	358	1,610	90	90	180	1,790
Occupancy	16,477	4,709	21,186	1,176	1,176	2,352	23,538
Printing/publications	1,176	-	1,176	-	-	-	1,176
Training/education	57,060	-	57,060	-	-	-	57,060
Travel/meetings/events	216	-	216	235	-	235	451
Public awareness/education	28,162	28,162	56,324	990	4,981	5,971	62,295
Dues/fees/license	-	-	-	1,790	-	1,790	1,790
Total Expense Before Depreciation	540,140	471,320	1,011,460	85,974	74,845	160,819	1,172,279
Depreciation	1,452	415	1,867	104	104	208	2,075
Total Expenses	\$ 541,592	\$ 471,735	\$ 1,013,327	\$ 86,078	\$ 74,949	\$ 161,027	\$ 1,174,354
The accompanying notes are an integral part of this statement.							
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Florida's Children First
Statement of Functional Expenses
Year Ended December 31, 2019

	PROGRAM SERVICES			SUPPORTING SERVICES			
	Improving Child Welfare	Improving Services/ Outcomes Older Youth	Total	Management & General	Fund Raising Development	Total	Total
Payroll and related expenses	\$ 159,879	\$ 197,513	\$ 357,392	\$ 54,447	\$ 56,109	\$ 110,556	\$ 467,948
Professional fees/legal	168,382	128,804	297,186	-	-	-	297,186
Professional fees/accounting	1,925	1,925	3,850	14,400	1,000	15,400	19,250
Professional fees/other	30,251	30,252	60,503	-	-	-	60,503
Supplies/miscellaneous	8,484	1,923	10,407	8,294	1,768	10,062	20,469
Telephone	5,534	1,581	7,115	395	395	790	7,905
Website/comm/software/tech	3,124	893	4,017	223	223	446	4,463
Postage/delivery	1,827	521	2,348	131	131	262	2,610
Occupancy	17,239	4,926	22,165	1,231	1,231	2,462	24,627
Printing/publications	810	-	810	-	-	-	810
Training/education	84,366	-	84,366	-	-	-	84,366
Interest expense	-	-	-	617	-	617	617
Travel/meetings/events	1,762	-	1,762	1,869	-	1,869	3,631
Public awareness/education	22,294	22,294	44,588	784	3,944	4,728	49,316
Dues/fees/license	-	-	-	3,654	-	3,654	3,654
Total Expense Before Depreciation	505,877	390,632	896,509	86,045	64,801	150,846	1,047,355
Depreciation	1,536	439	1,975	109	110	219	2,194
Total Expenses	\$ 507,413	\$ 391,071	\$ 898,484	\$ 86,154	\$ 64,911	\$ 151,065	\$ 1,049,549
The accompanying notes are an integral part of this statement.							
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FLORIDA'S CHILDREN FIRST, INC.

STATEMENTS OF CASH FLOWS

Years Ended December 31,

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities		
Change in net assets	\$ 243,123	\$ <129,972>
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,075	2,194
Unrealized <gain> loss investments	<9,885>	<15,530>
<Increase> decrease in operating assets:		
Accounts receivable	<1,000>	8,853
Promise to give	4,146	<8,746>
Prepaid insurance	<17>	199
Prepaid expenses	-	3,428
Increase <decrease> in operating liabilities:		
Deferred revenue	<10,800>	<2,686>
Accounts payable and accrued expenses	<19,758>	3,454
Net Assets <Used> Provided by Operating Activities	<u>207,884</u>	<u><138,806></u>
Cash flows from <to> financing transactions:		
Proceeds PPP loan	73,800	-
Forgiveness PPP loan	<73,145>	-
Payments on lease	<2,952>	<1,624>
Net Cash Provided to Financing Activities	<u><2,297></u>	<u><1,624></u>
Cash flows from <to> investing activities		
Sale of investments	1,680	104,091
Investments purchased	<107,696>	<10,651>
Purchase of furniture and equipment	-	-
Net Asset Provided by Investing Activities	<u><106,016></u>	<u>93,440</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	99,571	<46,990>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>34,469</u>	<u>81,459</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$134,040</u>	<u>\$ 34,469</u>
SUPPLEMENTAL DATA		
Interest/taxes paid	\$ -	\$ 617

The accompanying notes are an integral part of these statements.

NOTES TO FINANCIAL STATEMENTS

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE A – NATURE OF ACTIVITIES

Florida's Children First, Inc. is a non-profit corporation established to represent and protect the legal rights of Florida's abused and neglected children, especially those in foster care, and to advance children's legal rights consistent with their medical, social, and educational needs, through awareness and advocacy projects. The corporation began operations in 2002. Florida's Children First, Inc.'s primary support comes from grants, fundraising, and contributions.

Organization's Mission

We are change-agents. We are Florida's child-caring systems' watchdogs. And we fill a critical needs-gap in the statewide child serving system.

Florida's Children First, Inc. (FCF) is the only organization in Florida that works to give the most vulnerable children a voice and a presence in determining their destiny, as well as to insure that each child in Florida's systems of care have adequate representation to make their lives enriched and full, like any other child. These vulnerable children are those who have been abused or neglected, have mental health problems, are disabled, or have a troubled life and problems with the law.

FCF is Florida's premiere, statewide child advocacy organization that makes substantial improvements in the lives of these children by using many means to change the systems of care. FCF also empowers individual children and youth to learn leadership, advocacy and life skills and to become the voice for all children in care through Florida Youth SHINE, its youth advocacy organization. Now 14 statewide Chapters strong, Florida Youth SHINE is comprised of approximately 350 current and former foster youth ages 13-24 who share their lived-experiences and use their platform to help improve the child welfare for hundreds of youth today, and thousands in the future

Most Significant Activities

There is no single, correct way, to change the system. Sometimes, all it takes is to sit at the table with the heads of the state agencies who deal in children's issues to share concerns and offer viable solutions. Or it can mean to work with agencies when they write their policies, procedures, or rules. Known for our expertise, Florida's Children's First plays an active role in this arena.

Changing the system of care for Florida's children also requires that we educate a variety of stakeholders. We make the general public aware of a problem concerning children, in order to mobilize their help and support in making improvements. Often, we achieve change by training professionals across the state on new procedures or law – or educating them on critical issues so they are aware of the need for change. Over the years we have provided more than 75,000 hours of free training to keep industry professionals informed on issues, rule changes and new best practices that impact vulnerable youth. Success in securing major systemic changes is further achieved by educating the state legislature on the challenges these children face on a daily basis, helping them understand the systems of care and the difficulties maneuvering through those systems – especially for children. We also educate by writing materials, brochures, and pamphlets that provide information on various topics in child welfare, delinquency, and disabilities, with more than 2 dozen publications to our credit. FCF also takes on the equally important role of educating children and youth about their rights, the processes that they are facing, and their supports. We work hard to help them understand the impact they can have over their own destiny when they learn to effectively advocate on behalf of themselves. Likewise, we empower them to use their voice and their lived experience to advocate for the needs of all other children in care, thereby changing the care trajectory and long-term outcomes for thousands of youth who will enter the system in the future.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE A – NATURE OF ACTIVITIES – continued

Most Significant Activities-continued

Paramount to all our efforts is diversity and inclusivity. Youth in care come from all backgrounds. They represent a range of ethnicity, cultural heritage, customs, and lifestyles. We work hard to ensure that all people and parts of the system of care that interact with these youth in some way are sensitive, supportive, respectful, and aware of these differences and disparities. Further, we take steps to monitor and highlight inequities in the system that adversely impact youth in care which must be addressed.

We engage in public education via media advocacy, when necessary. We give interviews on TV, Radio, Newspapers, live presentations in other forums – all effective tools when used in the right way to effectively get the message out quickly and to the largest audience.

Sometimes making the system better for our children requires us to argue in the appellate courts in “Amicus Briefs.” Designed to support or oppose a position taken in a case that affects the lives of children in care, we have filed three dozen amicus briefs through the years. Or, when all else fails, sometimes the only way to try to change the system means filing a lawsuit. Thankfully, Florida’s Children First has never had to resort to filing a suit, although it does have sufficient ability to do so if the need arose.

Florida’s Children First does all of these things and much more, to make major changes in the system to help our children have better long-term outcomes. FCF is operated, amazingly, by a small but mighty staff of 5, who, with the help of hundreds of volunteer attorneys and other professionals across the state, work tirelessly to make substantial, positive changes to better the lives of children.

FCF Impacts and Achievements

FCF’s accomplishments include working with volunteer professionals who help in a variety of ways and whose hard work has equaled more than \$7,400,000 in professional services. FCF has trained over 23,000 people across Florida on important issues concerning our children. Florida’s Children First has received over 14,000 hours of pro bono (free) hours from lawyers across the state dedicated to improving the lives of children and families. We have also provided over 75,000 hours of youth advocacy and training, created and distributed 24 educational publications on children’s rights statewide, and filed 36 amicus briefs. But the most successful and impactful work done by FCF is in its ability to educate the legislature as well as to empower the youth, by presenting children and youth to speak with legislators and share their stories to give a voice and put a face on the issues, resulting in the ability to help get 32 bills drafted, supported, or passed.

Even during the heart of the Covid-19 pandemic, we made a notable impact in the child-caring system. We created a series of Tip Sheets with vital Covid-related information that were distributed to thousands statewide and around the nation. We have done outreach to ensure youth who qualify for new federal COVID Relief funding receive the information. We engaged youth in over 3,618 hours of youth advocacy, leadership programs, empowerment training and peer connection events.

Perhaps the best benchmark for the impact we make is in the respect and admiration our Florida Youth SHINE members garner. This year FYS youth were invited to meet with Senate leadership to discuss topics for the new Child Welfare legislation. They also worked with leadership in the House, and served on a panel before the Children, Families, and Seniors subcommittee, where their input concerning siblings in care, transitions from placements and transitions between schools was included in various bills. And, FYS was one of only two groups of youth invited to meet with leaders of the Biden administration on issues of concern to youth in care on a national level.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE A – NATURE OF ACTIVITIES - continued

FCF Impacts and Achievements-continued

All of this has made positive changes in the lives of thousands of children in Florida. More importantly, these changes continue to have a ripple effect that impacts more and more youth each year and educates thousands of additional professionals and countless citizens about issues and solutions for children in care.

Examples of our most recent accomplishments include:

- **FCF engaged in multi-year advocacy to establish a statutory right to counsel for children in dependency proceedings.** In 2013 we were able to get a legislative appropriation and proviso language providing for counsel for dependent children in or facing placement in nursing homes. In 2014 we secured passage of HB 561, Counsel for Dependent Children with Special Needs which provides the right to appointment of counsel for dependent children in 5 categories. In 2016 we secured continued legislative funding. We continue our work on implementation of the law.

FCF created the Florida Dependency Law Center (www.FloridaDependencyLaw.org) and Children's Registry. This website is a one-stop resource for all attorneys and judges in the dependency system that provides a private communications tool, access to applicable case law, resources and much more. All lawyers who do high quality work need up-to-date access to information, resources, and the advice of colleagues. Only a small percent of the lawyers who currently represent children in Florida do that work full time in organizations that can provide them ongoing support. Most of the children's lawyers in Florida are solo practitioners, or pro bono lawyers whose primary practice is not children's law. We provide them the resources and support they need through our online center (www.F4CF.org). FCF invites all statewide legal professionals to join this resource, which also serves as a directory of pro bono legal services in the child welfare arena, and helps us match up pro bono counsel with children or families who need counsel

- **Medicaid to Age 26 for Former Foster Youth:** Florida's Children First partnered with another organization to advocate to the relevant state agencies to ensure that all young adults who became automatically eligible for Medicaid under the former foster youth provision of the Affordable Care Act were provided access to Medicaid. We worked to make sure the state would take the broadest possible view of eligibility, worked to ensure that the eligible population and the entities that serve them were aware of the new law, and prompted the state to undertake significant measures to enroll eligible young adults. Based on our efforts, Florida leads the nation in the number of former foster youth who have applied for Medicaid. We continue to monitor enrollment and outreach and report data back to agencies and decision makers to ensure an increasing number of young people receive this coverage, much as youth outside the system enjoy coverage through age 26 under their parent's health plans.
- **Statewide Council on Human Trafficking:** In 2019 Florida ranked third in U.S. human trafficking cases reported by states, behind only California and Texas. A large percentage of victims of sex and human trafficking are youth in the welfare system. Traffickers have a known pattern of preying on foster care group homes, where they know the youth are vulnerable and impressionable. In 2019 FCF sponsored HB 851. Upon its passage, this legislation created direct support for the Statewide Council on Human Trafficking. Council funding will support many preliminary steps in helping to abate this growing problem including development of a training program to detect human trafficking; requiring training to detect trafficking for specific license holders; and mandating that certain establishments post trafficking awareness notices.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE A – NATURE OF ACTIVITIES - continued

Examples of our most recent accomplishments include-continued:

- **Keys to Independence (SB 60)** FCF supported passage of this bill, which became law in 2017, which helps youth in state care get their driver's license and insurance, something that other children typically take for granted and which affords them the ease and reliability of travelling to and from work, school, childcare, shopping, and other essential activities. We supported the legislation making the pilot permanent and expanding coverage to all children in out-of-home care, not just those in licensed foster care.
- **Tuition and Fee Exemption** FCF fought and supported legislation, now passed, to provide youth from foster care to receive tuition exemption allowing them to attend any in-state college or university at no cost through age 28. FCF also worked to expand the scope of the exemption to permit students to apply it for graduate and professional degrees and remove other limitations on use of the exemption. Though less than 5% of all adults from care nationally earn a college diploma, this legislation has allowed many more youth from care in Florida to obtain a higher education, with many pursuing graduate level degrees.
- **Keeping Siblings Together** Key Language Incorporated into Law (SB 1666,2014). We helped secure language to improve the likelihood of siblings remaining together and improving communication if they are separated. The law also states a preference to place sibling groups in family homes rather than group care facilities. Florida Youth SHINE testified and advocated repeatedly before and during the Session on this topic.

Improving Outcomes for Older Youth by Empowering Youth

FCF is educated, informed, and inspired by the voice of the youth we serve. Youth, who are directly impacted by the child welfare system, teach us the way to make the system better. Through their input and lived experiences, we learn where the system failures are and develop ways to correct those breaches. Including the voice of the youth in that process is critical to successfully improving the system. In fact, teaching children in state care, or who have left care, to become the face for addressing many issues has become the most effective tool in improving outcomes for older youth. As such, FCF created the youth advocacy and mentorship organization Florida Youth Shine (FYS) to provide support, structure, guidance, and education that empowers children to become effective advocates by letting their voice be heard. Florida Youth SHINE (FYS), with 14 Chapters across the state, has become a strong, credible, and effective voice to represent the difficulties facing the older youth in the foster care system. As the youth work together with professional mentors and kids from around the state, they also gain invaluable life skills such as teamwork, discipline, self-confidence, patience, and public speaking.

FYS also provides a safe and nurturing space for emotional healing and utilizes a groundbreaking peer-to-peer model. After enduring severe trauma, youth from care are more trusting and receptive of fellow foster youth. Therefore, FYS mentors, educates, and enables youth to lead their peers and together, **they share their experiences with others to heal themselves and others. Using the voice of FYS youth to educate adults on life in care, major reforms HAVE been secured, leading to better outcomes for all foster kids.**

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE A – NATURE OF ACTIVITIES - continued

Improving Outcomes for Older Youth by Empowering Youth- continued

- Florida Youth SHINE has succeeded in influencing positive change on a number of issues through its existence; including bills that require all children leaving care to obtain their own, personal records, and in improving educational stability.
- Landmark legislation was enacted in Florida that immediately became the basis for new national legislation to help children live more normal lives. Under the traditional system of foster care, children in care are very restricted in participating in normal childhood activities. Caregivers were concerned that a child might get injured, or administrators of state agencies were concerned about liability issues. These reactions caused many unfair procedures requiring foster parents to obtain court orders to allow the child to travel with the family on vacation, or to attend a school event in another county, or to travel with a church group to a sleep-away camp. Fingerprinting and background screening was required whenever a child wanted to sleep over at a class-mate's home, or a foster parent wanted to have their relative watch the children so the foster parent could go grocery shopping.

Florida Youth SHINE put a face on this issue as they spoke with the majority of Florida's legislators, and testified extensively at legislative committee meetings, to help lawmakers understand the need for our children to have normal childhood related activities. This caused a law change that allowed caregivers to make decisions like any reasonable and prudent parent, without state interference or approval. No longer do caregivers have to ask a judge to allow the child to attend band practice, a church outing or sporting event, or get neighbors fingerprinted and law enforcement background screenings to allow their children to have sleep-overs. Caregivers, like parents, can now decide what is in the best interests of the children in their care.

Some of our other amazing recent accomplishments in the area of improving outcomes for older children has been FCF and FYS's several years of work in educating the public and the legislature to finally extend foster care from age 18 to age 21. Florida Youth SHINE was the driving force behind this landmark policy change. And the public and the legislature listened. The law was passed, effective January 2014, that allows children to choose to remain in foster care until they are ready to be on their own. Getting these major changes does not end our work. In fact, the real work is about to begin. FCF and FYS must be involved in the rulemaking process, continue to carefully scrutinize the system to see that the law is properly implemented, train professionals across the state on the new law and policies and procedures, draft publications, make appearances, be the watchdog and drive the system to continue to do better for our children.

Improving General Child Welfare

Florida's Children First has become a national go-to organization when seeking solutions to problems in child welfare. FCF is actively involved in helping professionals across Florida to join together to review proposed agency rules and to draft comments and suggestions, with the ability to appeal if the rule doesn't comport with the law. FCF takes the lead in presenting training materials during each step of the process of change, making sure that the children and youth, public and professionals are aware of the issues and progress. This results in a wealth of published materials, most of which can be easily and freely accessed on our website for use by all.

Florida's Children First also makes the legal representation of children a top priority. Sadly, Florida is one of only 10 states that do not provide for paid counsel for children whose lives are being disrupted and decided in a court of law. To help rectify this problem, FCF works diligently to recruit and train lawyers across the state to provide free legal services for our children. FCF has provided live and videotaped training and training materials on the various aspects of dependency proceedings in Florida, mentors attorneys who handle individual cases and link lawyers together who have a common issue.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE A – NATURE OF ACTIVITIES – continued

Improving General Child Welfare-continued

FCF has helped train hundreds of lawyers who volunteer their time. We developed outstanding training videos and materials, with continuing legal credit given to the participant lawyers from the Florida Bar. The topics include, but are not limited to disability rights, the overuse of psychotropic medication on topics.

Most important is the ability of FCF to be extremely flexible – ready and able to tackle an immediate problem or issue by access to its hundreds of resources of people and materials. When the lives of children are at stake, a quick response and immediate action are necessary. Florida's Children First is the one and only organization in Florida that can motivate and mobilize many youth as well as knowledgeable professionals at a moment's notice, and has the ability to work within and outside the system to get the desired results, often in a very quick time with extensive, positive outcomes.

This work continues daily and the good results that help children continue to be achieved.

Examples of the training opportunities/presentations by Florida's Children First include:

- Dependency Training for Children's Attorneys
- How to be an Effective Advocate
- Arrest and Conviction of Dependent Youth
- Child on Child Sexual Abuse
- Human Trafficking and Children in Care
- Medical and Educational Rights of Foster Youth
- Making the Most out of Medicaid, Mid-Decade

Examples of training opportunities/presentations by Florida Youth SHINE:

- We Are Family - Even If I don't Have All My Brothers & Sisters with Me! (Sibling Separation)
- The Good, The Bad, and The Ugly - How Group Home Living Impacts Child Safety, Well-Being, and Normalcy.
- We Can Talk, But Will You Listen? How Youth Can Be Empowered to Advocate for Themselves and Others in Care.
- So, You Came to Take Us Away: Now What? Trauma of Removal from Family, Friends, School
- From Babysitting to Parenting: How to Recruit and Train the Next Generation of Foster Parents.
- We have the Right to NOT Remain Silent! Knowing our Rights is Important – You can Help.
- Whamm, Boom, Kapow! Florida Youth SHINE Shares How You Can Bring out the Superpower in Every Kid
- Nurturing Natural Relationships: Youth Share How You Can Help Them with Lifetime Relationships

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at fair values in the statement of financial position. Net investment return/loss is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Accounts Receivable and Promises to Give

Accounts receivable are carried at face amounts less an allowance for doubtful accounts. On a periodic basis, they are evaluated and an allowance for doubtful accounts is established based on a combination of specific circumstances, credit conditions and our history of write-offs and collections. No allowance for the accounts receivable was deemed necessary.

Donated Services

Donated services (in-kind donations) are recognized as contributions if the services create or enhance non-financial assets, or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Revenue and Revenue Recognition

Revenue is recognized when earned. Payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures incurred, respectively. Contributions including unconditional promises to give, are recognized as revenues in the period when the conditions on which they depend are substantially met. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met. Unconditional promises to give were all payable in less than one year. Based on history and managements analysis no allowance was deemed necessary.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are available for use in general operating operations and are not subject to donor or grantor restrictions. There were no designations, by the board or management, of net assets without donor restrictions for December 31, 2020 or 2019.

Net Assets With Donor Restrictions

Net assets with donor restrictions consist of assets whose use is limited by donor/grantor imposed, time and/or purpose restrictions.

The Organization reports gifts of cash, grants, and other assets as revenue with donor restrictions if they are received with stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net asset without donor restriction and reported in the statement of activities as net assets released from restrictions.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that are allocated include occupancy, depreciation, allocated on square footage of use, payroll and related expenses, professional, office expenses which are allocated on a basis of estimates of time and effort.

Fixed Assets

Acquisitions of property and equipment or repairs, maintenance, or betterments that materially prolong the useful lives of assets in excess of \$500 are capitalized. Property and equipment are stated at cost. Depreciation is charged to operations over the estimated useful lives of the respective assets using the straight line method. Property and equipment have an estimated useful live from three to seven years.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Cash and Cash Equivalents

Cash and cash equivalents include interest bearing checking, savings, money markets, and certificates of deposit with an original maturity of three months or less.

Income Taxes

The Organization qualified as a tax-exempt organization under section 501 (c)(3) of the Internal Revenue Code and, therefore has no provision for federal income tax. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private organization under Section 509(a)(2). Income from certain Organization activities not directly related to its tax-exempt purpose may be subject to income tax. The current and previous three years remain subject to examination by the IRS. There was no unrelated business income or deferred taxes for the year ended December 31, 2020 or 2019.

Evaluation of Subsequent Events

The Organization has evaluated subsequent events through July 26, 2021, the date which the financial statements were available to be issued.

NOTE C – CONTINGENCY

The Organization receives a substantial amount of support through a grant from the Florida Bar Foundation. A significant decrease in this grant, if it were to occur, would have an impact on the programs as they currently exist.

NOTE D – RELATED PARTY

Some of the donated services for program related matters were from Board members. These services were not related to their board member duties.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE E – DONATED SERVICES AND USE OF FACILITIES (IN-KIND DONATIONS)

Florida's Children First, Inc. received \$477,615 and \$362,256 in donated services for program related matters during the year ended December 31, 2020 and 2019 respectively.

This in-kind is recorded in the statement of functional expenses as listed.

	<u>2020</u>	<u>2019</u>
Professional fees/legal	\$433,865	\$297,187
Professional fees/accounting	8,750	8,750
Events	-	14,494
Professional fees/other	35,000	35,000
Public awareness/education	-	6,825
	<u>\$477,615</u>	<u>\$362,256</u>

NOTE F – DONOR RESTRICTED NET ASSETS

Florida's Children First, Inc. has received contributions restricted in use as follows:

	<u>12/31/2019</u>	<u>Contribution</u>	<u>Released</u>	<u>12/31/2020</u>
Litigation of children's rights	\$105,000	\$ -	\$ -	\$105,000
Florida Bar Foundation: legal assistance children	<u>28,433</u>	<u>250,000</u>	<u>215,933</u>	<u>62,500</u>
	<u>\$133,433</u>	<u>\$250,000</u>	<u>\$215,933</u>	<u>\$167,500</u>

NOTE G – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31:

	<u>2020</u>	<u>2019</u>
Furniture and equipment	\$14,343	\$14,343
Accumulated depreciation	<u><13,644></u>	<u><11,569></u>
	<u>\$ 699</u>	<u>\$ 2,774</u>

The aggregate depreciation charged to operations was \$2,075 and \$2,194 in 2020 and 2019 respectively.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE H – FAIR VALUE MEASURES AND DISCLOSURES - INVESTMENTS

Fair Value Measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between participants on the measurement date.

The FASB issued guidance that establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2: Inputs to the valuation methodology include 1) quoted prices for similar assets or liabilities in active markets, 2) quoted prices for identical assets or liabilities in active markets, 3) inputs other than quoted prices that are observable for the asset or liability, and 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Inputs in the valuation methodology are unobservable and significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 or 2019.

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

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. The Organization's assets were short term Level 1 assets as of December 2020 and 2019.

The Organization investments are summarized below:

<u>2020</u>			
Mutual Funds	<u>Level 1</u>	<u>Investment Return net</u>	
	<u>\$271,598</u>	Interest/dividends	\$ 7,697
		Gains/losses market	9,885
		Fees on investments	<1,679>
			<u>\$ 15,903</u>
<u>2019</u>			
Mutual Funds	<u>Level 1</u>	<u>Investment Return net</u>	
	<u>\$155,597</u>	Interest/dividends	\$ 10,715
		Gains/losses market	15,530
		Fees on investments	<2,194>
			<u>\$ 24,051</u>

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE I – COMMITMENTS

Effective August 1, 2018, Florida's Children First, Inc. entered into a three-year employment contract with the Executive Director. This contract can be terminated prior to expiration with \$25,000 severance pay, except if terminated for cause.

In June 2019, Florida's Children First, Inc. extended its office lease originally enter into November 2015 until November of 2021. Future minimum commitments under this lease for the year ended December 31, 2021 are \$21,120.

NOTE J – LIQUIDITY AND AVAILABILITY OF RESOURCES

Florida's Children First, Inc. maintains a policy of operating within a prudent range of financial soundness and stability, structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due and operating within the annual approved budget. The Organization also received significant contributions restricted by donors, and considers contribution restricted for programs which are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. The financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$134,040	\$ 34,469
Investments	271,498	155,597
Other receivables/pledges	<u>6,000</u>	<u>9,146</u>
Total financial assets available within one year	411,538	199,212
Less:		
Amount unavailable for general expenditures within one year:		
Restricted by donors with purpose restrictions	<u>167,500</u>	<u>133,433</u>
Total financial assets available to management within one year	<u>\$244,038</u>	<u>\$ 65,779</u>

NOTE K – PAYROLL PROTECTION PROGRAM

Through a local financial institution, the Organization received \$73,800 from the U.S. Small Business Administration ("SBA") as part of the Paycheck Protection Program ("PPP"), which is designed to provide a direct incentive for small businesses to keep their workers on the payroll. The Organization has elected to account for the PPP funds in accordance with FASB's ASC 958-605, *Not-for-Profit Entities - Revenue Recognition*. Under this method the PPP funds were recorded as a refundable advance in the statement of financial position when it was received in April 2020. During the fiscal year, the Organization recognized \$73,145 in revenue as the related conditions were deemed substantially met by management.

FLORIDA'S CHILDREN FIRST, INC.

Notes to Financial Statements

December 31, 2020 and 2019

NOTE L – EMPLOYEE RETIREMENT PLAN

The Organization has a matching retirement plan covering all employees meeting age and service requirements. Participants may contribute a percentage of their salary on a pre-tax basis subject to limitations determined by the Internal Revenue Code. The Organization contribution was \$8,732 and \$8,548 for December 31, 2020, and 2019, respectively. Amounts are remitted at the same frequency as payroll is paid.

NOTE M – JOINT COST THAT INCLUDE FUNDRAISING APPEAL

The Organization holds regional events in Florida to promote awareness, education, and a call to action by those in attendance to address the problems faced by these dependent children. Attendance is broad and includes the legal community, children in the system and others. The events call for recruits, training and support of lawyers for dependent children and public education and advocacy. Children and youth share their stories and give a voice and put a face on their issues. For the years ended December 31, 2020 and 2019 the cost of these events was allocated among the following functional expense categories.

	<u>2020</u>	<u>2019</u>
Improving Child welfare	\$ 28,162	\$ 22,294
Improving services outcomes older youth	28,162	22,294
Management and General	990	784
Fundraising	<u>4,981</u>	<u>3,944</u>
	<u>\$ 62,295</u>	<u>\$ 49,316</u>

NOTE N – CONTINGENCY

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the World Health Organization designated the coronavirus outbreak as a pandemic. Management and the Board of Directors continue to evaluate and monitor the potential adverse effect that this event may have on the Organization's financial position, operations and cash flows.



FLORIDA'S CHILDREN FIRST, INC.

1401 N. UNIVERSITY DRIVE SUITE 408, CORAL SPRINGS, FLORIDA 33071

FIGHTING FOR CHILDREN'S RIGHTS SINCE 2002

Fighting for Children's Rights

P: (954) 796-0860 E: fcf@floridaschildrenfirst.org W: www.floridaschildrenfirst.org

EXECUTIVE DIRECTOR

Christina L. Spudeas
P: (954) 326-8923
Fort Lauderdale

DEPUTY DIRECTOR

Robin L. Rosenberg
P: (954) 464-6916

EXECUTIVE COMMITTEE

Howard M. Talenfeld
President, Fort Lauderdale

Laura Reich
Vice President, Miami

Gerald 'Jerry' Reiss
Treasurer, Naples

Jeffrey Wank
Secretary, Fort Lauderdale

BOARD OF DIRECTORS

Theodore Babbitt
West Palm Beach

Dick J. Batchelor
Orlando

Matthew Blair
Tampa

Nathan Cook
Orlando

Debbie Dickinson
Weston

Jesse H. Diner
Fort Lauderdale

Richard A. Filson
Sarasota

Michael Higer
Miami

Alan S. Levine
Fort Lauderdale

Bruce Maxwell
Jacksonville

Todd R. McPharlin
Fort Lauderdale

Edith G. Osman
Miami

Joshua David Rydell
Fort Lauderdale

Richard W. Slawson
West Palm Beach

Julie Talenfeld
Plantation

Jennifer Voss
Tampa

July 26, 2021

Sullivan & Fengler
3031 NE 22 Street
Fort Lauderdale, Florida

This representation letter is provided in connection with your audit of the financial statements of Florida's Children First Inc. which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 26, 2021, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 1, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 17) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 19) We have disclosed to you the names of all of the Organization's related parties and all the related-party relationships and transactions, including any side agreements.
- 20) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

- 22) Florida's Children First Inc. is an exempt organization under Section 501 (c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 23) We acknowledge our responsibility for presenting and valuing in-kind recorded as professional fees. We believe the value assigned is reasonable, the methods of measurement and presentation of the fair value have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation.

Signature: Christina L. Gaden

Title: Executive Director

Sullivan & Fengler
3031 NE 22nd St
Fort Lauderdale, FL 33305

Florida's Children First, Inc.
1401 University Drive #408
Coral Springs, FL 33071-8920
|||||

Sullivan & Fengler
3031 NE 22nd St
Fort Lauderdale, FL 33305
954-561-2826

July 28, 2021

CONFIDENTIAL

Florida's Children First, Inc.
1401 University Drive #408
Coral Springs, FL 33071-8920

Dear Christina:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Sullivan & Fengler

Sullivan & Fengler
3031 NE 22nd St
Fort Lauderdale, FL 33305
954-561-2826

July 28, 2021

CONFIDENTIAL

Florida's Children First, Inc.
1401 University Drive #408
Coral Springs, FL 33071-8920

For professional services rendered in connection with the preparation of the following tax forms
for year ending 12/31/20.

Amount due \$ 0.00

Filing Instructions

Florida's Children First, Inc.

Exempt Organization Tax Return

Taxable Year Ended December 31, 2020

Date Due: November 15, 2021

Remittance: None is required. Your Form 990 for the tax year ended 12/31/20 shows no balance due.

Signature: Form 8453-EO, Exempt Organization Declaration and Signature for Electronic Filing should be signed and dated by an authorized officer of the organization and returned to:

Sullivan & Fengler
3031 NE 22nd St
Fort Lauderdale, FL 33305

Form 8453-EO will be included as an attachment to the electronic file and therefore must be signed and returned before the electronic file is transmitted to the IRS.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return.

Florida's Children First, Inc.
1401 University Drive #408
Coral Springs, FL 33071-8920

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027



Form **8453-EO**

Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-0047

For calendar year 2020, or tax year beginning _____, and ending _____

2020

Department of the Treasury
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, and 8868

► Go to www.irs.gov/Form8453EO for the latest information.

Name of exempt organization or person subject to tax

Taxpayer identification number

Florida's Children First, Inc.

52-2372998

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ► <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	1,409,271
2a Form 990-EZ check here ► <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ► <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ► <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ► <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here ► <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here ► <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	

Part II Declaration of Officer or Person Subject to Tax

8 I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization or I am the person subject to tax with respect to _____, (EIN) _____,

and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here ► *A. Fred Klein* | 7/28/21 ► **Treasurer**
Signature of officer or person subject to tax Date Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's SSN or PTIN
Sullivan & Fengler				P01270054
Firm's name (or yours if self-employed), address, and ZIP code	EIN		Phone no.	
3031 NE 22nd Fort Lauderdale FL 33305	65-0002115		954-561-2826	

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name	Firm's EIN		Phone no.	
	Firm's address				

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2020

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the 2020 calendar year, or tax year beginning , and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Florida's Children First, Inc.		D Employer identification number 52-2372998
	Doing business as		E Telephone number 954-796-0860
	Number and street (or P.O. box if mail is not delivered to street address) 1401 University Drive #408	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code Coral Springs FL 33071-8920		G Gross receipts \$ 1,409,271

F Name and address of principal officer:
 Howard Talenfeld
 10360 West State Road 84
 Davie FL 33324

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

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

J Website: **u** floridaschildrenfirst.org **H(c)** Group exemption number **u**

K Form of organization: Corporation Trust Association Other **u** **L** Year of formation: **2002** **M** State of legal domicile: **FL**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	20
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5
	6	Total number of volunteers (estimate if necessary)	437
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 895,526 Current Year: 1,401,574
	9	Program service revenue (Part VIII, line 2g)	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,715 7,697
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	906,241 1,409,271
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	467,948 503,780
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
	b	Total fundraising expenses (Part IX, column (D), line 25) u 74,949	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	583,795 670,574
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,051,743 1,174,354	
19	Revenue less expenses. Subtract line 18 from line 12	-145,502 234,917	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 206,739 End of Year: 417,007
	21	Total liabilities (Part X, line 26)	49,564 16,709
	22	Net assets or fund balances. Subtract line 21 from line 20	157,175 400,298

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	Gerald Reiss Type or print name and title	Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Maureen S. Fengler		07/28/21		P01270054
	Firm's name } Sullivan & Fengler	Firm's EIN } 65-0002115			
	Firm's address } 3031 NE 22nd St Fort Lauderdale, FL 33305	Phone no. 954-561-2826			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

See schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

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

4a (Code:) (Expenses \$ **541,592** including grants of \$) (Revenue \$)

See schedule O

4b (Code:) (Expenses \$ **471,735** including grants of \$) (Revenue \$)

See schedule O

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

N/A

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

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

4e Total program service expenses **u 1,013,327**

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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		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		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		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		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		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		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

1a	7
1b	0

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

Christina L. Spudeas **1401 University Drive** **FL 33071** **954-796-0860**
Coral Springs

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 instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Christina Spudeas Executive Director	40.00 0.00					X		117,289	0	0
(2) Theodore Babbitt Director	1.00 0.00	X						0	0	0
(3) Dick Batchelor Director	1.00 0.00	X						0	0	0
(4) Debbie Dickson Director	1.00 0.00	X						0	0	0
(5) Jesse Diner Director	1.00 0.00	X						0	0	0
(6) Richard Filson Director	1.00 0.00	X						0	0	0
(7) Michael Higer Director	1.00 0.00	X						0	0	0
(8) Alan S. Levine Director	1.00 0.00	X						0	0	0
(9) Bruce Maxwell Director	1.00 0.00	X						0	0	0
(10) Todd McPharlin Director	1.00 0.00	X						0	0	0
(11) Edith Osman Director	1.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Bernard Perlmutter	1.00									
Director	0.00	X					0	0	0	
(13) Joshua Rydell	1.00									
Director	0.00	X					0	0	0	
(14) Richard Slawson	1.00									
Director	0.00	X					0	0	0	
(15) Julie Talenfeld	1.00									
Director	0.00	X					0	0	0	
(16) Jennifer Voss	1.00									
Director	0.00	X					0	0	0	
(17) Jeffrey Wank	1.00									
Director	0.00	X					0	0	0	
(18) Nathan Cook	2.00									
Secretary	0.00			X			0	0	0	
(19) Laura Reich	2.00									
Vice President	0.00			X			0	0	0	
1b Subtotal							117,289			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							117,289			

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **u 1**

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	73,145				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,328,429				
	g Noncash contributions included in lines 1a-1f	1g	\$ 477,616				
	h Total. Add lines 1a-1f	u	1,401,574				
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f	u					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	7,697			7,697	
	4 Income from investment of tax-exempt bond proceeds	u					
	5 Royalties	u					
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)	u					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)	u						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events	u						
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities	u						
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory	u						
Miscellaneous Revenue	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d	u					
12 Total revenue. See instructions	u	1,409,271	0	0	7,697		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	503,780	378,643	59,758	65,379
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	433,866	433,866		
c Accounting	19,250	3,850	14,400	1,000
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	35,000	35,000		
12 Advertising and promotion				
13 Office expenses	19,637	11,262	6,845	1,530
14 Information technology	15,612	14,053	780	779
15 Royalties				
16 Occupancy	23,538	21,186	1,176	1,176
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	451	216	235	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,075	1,867	104	104
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Public awareness/educat	62,295	56,324	990	4,981
b Training and education	57,060	57,060		
c Dues/fees/licenses	1,790		1,790	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,174,354	1,013,327	86,078	74,949
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	1,015	1	1,015
	2	Savings and temporary cash investments	33,454	2	133,025
	3	Pledges and grants receivable, net	9,146	3	5,000
	4	Accounts receivable, net		4	1,000
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	2,932	9	2,949
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	14,343		
	b	Less: accumulated depreciation	13,644	10c	699
	11	Investments—publicly traded securities	155,597	11	271,498
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	1,821	15	1,821
16	Total assets. Add lines 1 through 15 (must equal line 33)	206,739	16	417,007	
Liabilities	17	Accounts payable and accrued expenses	35,812	17	16,054
	18	Grants payable		18	
	19	Deferred revenue	10,800	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,952	25	655
	26	Total liabilities. Add lines 17 through 25	49,564	26	16,709
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	23,742	27	232,798
	28	Net assets with donor restrictions	133,433	28	167,500
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	157,175	32	400,298	
33	Total liabilities and net assets/fund balances	206,739	33	417,007	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,409,271
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,174,354
3	Revenue less expenses. Subtract line 2 from line 1	3	234,917
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	157,175
5	Net unrealized gains (losses) on investments	5	9,885
6	Donated services and use of facilities	6	
7	Investment expenses	7	-1,679
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	400,298

Part XII Financial Statements and Reporting

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) Gerald Reiss	2.00									
Treasurer	0.00			X			0	0	0	
(21) Howard Talenfeld	4.00									
President	0.00			X			0	0	0	
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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

SCHEDULE A
(Form 990 or 990-EZ)

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.

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Florida's Children First, Inc.

Employer identification number

52-2372998

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,285,373	1,033,032	971,850	895,526	1,401,574	5,587,355
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,285,373	1,033,032	971,850	895,526	1,401,574	5,587,355
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						5,587,355

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	1,285,373	1,033,032	971,850	895,526	1,401,574	5,587,355
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			12,917	10,715	7,697	31,329
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.)						
11 Total support. Add lines 7 through 10						5,618,684

12 Gross receipts from related activities, etc. (see instructions) 12 16,225

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	99.44 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	99.54 %

16a 33 1/3% support test—2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>)	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	
9 Distributable amount for 2020 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule B
 (Form 990, 990-EZ,
 or 990-PF)
 Department of the Treasury
 Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2020

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

Name of the organization Florida's Children First, Inc.	Employer identification number 52-2372998
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Organization type (check one):

- Filers of:** **Section:**
- Form 990 or 990-EZ 501(c)(**3**) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (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, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Florida's Children First, Inc.

Employer identification number

52-2372998

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Boardroom Communications 1776 N Pine Island Rd Suite 320 Plantation FL 33322	\$ 35,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	Florida Bar Foundation 250 South Orange Ave Suite 600P Suite 600 P Orlando FL 32801	\$ 250,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Talenfeld Law 1776 N Pine Island Road Ft Lauderdale FL 33322	\$ 75,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	Buchanan Ingersoll & Rooney 401 East Las Olas Blvd Ft Lauderdale FL 33301	\$ 72,050	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	Brannock Humphries & Berman 401 West Las Olas Blvd Ft Lauderdale FL 33301	\$ 60,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
6	Baker McKenzie 111 Brickell Ave Miami FL 33131	\$ 118,914	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Florida's Children First, Inc.

Employer identification number

52-2372998

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
1	Public relations work	\$ 35,000	12/31/20
3	Legal Services	\$ 75,000	12/31/20
4	Legal services	\$ 72,050	12/31/20
5	Legal services	\$ 60,000	12/31/20
6	Legal services	\$ 118,914	12/31/20
		\$	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

u 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. u Attach to Form 990.

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Florida's Children First, Inc.

Employer identification number

52-2372998

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, total number of easements, acreage restricted, number of easements on historic structures, and various monitoring and reporting questions.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **u**
 - b** Permanent endowment **u**
 - c** Term endowment **u**
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		14,343	13,644	699
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			u	699

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	u

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PPP Loan payable	655
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	u 655

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Florida's Children First, Inc.

Employer identification number

52-2372998

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other u (Legal services)	X	6	369,714	
26 Other u (Legal services)	X	1	107,902	
27 Other u ()				
28 Other u ()				

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

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

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

Schedule M (Form 990) 2020

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

Florida's Children First, Inc.

Employer identification number

52-2372998

Form 990 - Organization's Mission

Florida's Children First, Inc. is a non-profit corporation established to represent and protect the legal rights of Florida's abused and neglected children, especially those in foster care, and to advance children's legal rights consistent with their medical, social, and educational needs, through awareness and advocacy projects. The corporation began operations in 2002.

We engage in public education via media advocacy, when necessary. We give interviews on TV, Radio, Newspapers, live presentations in other forums - all effective tools when used in the right way to effectively get the message out quickly and to the largest audience. Sometimes making the system better for our children requires us to argue in the appellate courts in "Amicus Briefs" designed to support or oppose a position taken in a case that affects the lives of children in care. Or, when all else fails, sometimes the only way to try to change the system means filing a lawsuit. Thankfully, Florida's Children First has never had to resort to filing a suit, although it does have sufficient ability to do so if the need arose.

Form 990, Part III, Line 4a - First Accomplishment

Improving General Child Welfare

Florida's Children First has become a national go-to organization when seeking solutions to problems in child welfare. FCF is actively involved in helping professionals across Florida to join together to review proposed agency rules and to draft comments and suggestions, with the ability to appeal if the rule doesn't comport with the law. FCF takes the lead in

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presenting training materials during each step of the process of change, making sure that the children and youth, public and professionals are aware of the issues and progress. This results in a wealth of published materials, most of which can be easily and freely accessed on our website for use by all.

Florida's Children First also makes the legal representation of children a top priority. Sadly, Florida is one of only 10 states that do not provide for paid counsel for children whose lives are being disrupted and decided in a court of law. To help rectify this problem, FCF works diligently to recruit and train lawyers across the state to provide free legal services for our children. FCF has provided live and videotaped training and training materials on the various aspects of dependency proceedings in Florida, mentors attorneys who handle individual cases and link lawyers together who have a common issue.

FCF has helped train hundreds of lawyers who volunteer their time representing individual children in foster care. We developed outstanding training videos and materials, with continuing legal credit given to the participant lawyers from the Florida Bar. The topics include, but are not limited to disability rights, the overuse of psychotropic medication on topics.

Most important is the ability of FCF to be extremely flexible - ready and able to tackle an immediate problem or issue by access to its hundreds of resources of people and materials. When the lives of children are at stake, a quick response and immediate action are necessary. Florida's Children First is the one and only organization in Florida that can motivate and mobilize many youth as well as knowledgeable professionals at a moment's notice, and has the ability to work within and outside the system to get

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the desired results, often in a very quick time with extensive, positive outcomes.

This work continues daily and the good results that help children continue to be achieved.

Examples of the training opportunities/presentations by Florida's Children First include:

- oDependency Training for Children's Attorneys

- oHow to be an Effective Advocate

- oArrest and Conviction of Dependent Youth

- oChild on Child Sexual Abuse

- oHuman Trafficking and Children in Care

- oMedical and Educational Rights of Foster Youth

- oMaking the Most out of Medicaid, Mid-Decade

Examples of training opportunities/presentations by Florida Youth SHINE:

- oWe Are Family - Even If I don't Have All My Brothers & Sisters with Me! (Sibling Separation)

- oThe Good, The Bad, and The Ugly - How Group Home Living Impacts Child Safety, Well-Being, and Normalcy.

- oWe Can Talk, But Will You Listen? How Youth Can Be Empowered to Advocate for Themselves and Others in Care.

- oSo, You Came to Take Us Away: Now What? Trauma of Removal from Family, Friends, School

- oFrom Babysitting to Parenting: How to Recruit and Train the Next Generation of Foster Parents.

- oWe have the Right to NOT Remain Silent! Knowing our Rights is Important - You can Help.

- oWhamm, Boom, Kapow! Florida Youth SHINE Shares How You Can Bring out the

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Superpower in Every Kid

oNurturing Natural Relationships: Youth Share How You Can Help Them With
Lifetime Relationships

Form 990, Part III, Line 4b - Second Accomplishment

Improving Outcomes for Older Youth:

FCF is educated, informed, and inspired by the voice of the youth we serve.

Youth, who are directly impacted by the child welfare system, teach us the way to make the system better. Through their input and lived experiences, we learn where the system failures are and develop ways to correct those breaches. Including the voice of the youth in that process is critical to successfully improving the system. In fact, teaching children in state care, or who have left care, to become the face for addressing many issues has become the most effective tool in improving outcomes for older youth.

Improving Outcomes for Older Youth - continued:

As such, FCF created the youth advocacy and mentorship organization Florida Youth Shine (FYS) to provide support, structure, guidance, and education that empowers children to become effective advocates by letting their voice be heard. Florida Youth SHINE (FYS), with 14 Chapters across the state, has become a strong, credible, and effective voice to represent the difficulties facing the older youth in the foster care system. As the youth work together with professional mentors and kids from around the state, they also gain invaluable life skills such as teamwork, discipline, self-confidence, patience, and public speaking.

FYS also provides a safe and nurturing space for emotional healing and utilizes a groundbreaking peer-to-peer model. After enduring severe trauma, youth from care are more trusting and receptive of fellow foster youth.

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Therefore, FYS mentors, educates, and enables youth to lead their peers and together, they share their experiences with others to heal themselves and others.

Using the voice of FYS youth to educate adults on life in care, major reforms HAVE been secured, leading to better outcomes for all foster kids.

Florida Youth SHINE has succeeded in influencing positive change on a number of issues through its existence; including bills that require all children leaving care to obtain their own, personal records, and in improving educational stability.

Landmark legislation was enacted in Florida that immediately became the basis for new national legislation to help children live more normal lives. Under the traditional system of foster care, children in care are very restricted in participating in normal childhood activities. Caregivers were concerned that a child might get injured, or administrators of state agencies were concerned about liability issues. These reactions caused many unfair procedures requiring foster parents to obtain court orders to allow the child to travel with the family on vacation, or to attend a school event in another county, or to travel with a church group to a sleep-away camp. Fingerprinting and background screening was required whenever a child wanted to sleep over at a class-mate's home, or a foster parent wanted to have their relative watch the children so the foster parent could go grocery shopping.

Florida Youth SHINE put a face on this issue as they spoke with the majority of Florida's legislators, and testified extensively at legislative committee meetings, to help lawmakers understand the need for our children to have normal childhood related activities. This caused a law change that allowed caregivers to make decisions like any reasonable and prudent

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parent, without state interference or approval. No longer do caregivers have to ask a judge to allow the child to attend band practice, a church outing or sporting event, or get neighbors fingerprinted and law enforcement background screenings to allow their children to have sleep-overs. Caregivers, like parents, can now decide what is in the best interests of the children in their care.

Some of our other amazing recent accomplishments in the area of improving outcomes for older children has been FCF and FYS's several years of work in educating the public and the legislature to finally extend foster care from age 18 to age 21. Florida Youth SHINE was the driving force behind this landmark policy change. And the public and the legislature listened. The law was passed, effective January 2014, that allows children to choose to remain in foster care until they are ready to be on their own. Getting these major changes does not end our work. In fact, the real work is about to begin. FCF and FYS must be involved in the rulemaking process, continue to carefully scrutinize the system to see that the law is properly implemented, train professionals across the state on the new law and policies and procedures, draft publications, make appearances, be the watchdog and drive the system to continue to do better for our children.

Form 990, Part VI, Line 2 - Related Party Information Among Officers

Howard Talenfeld

Julie Talenfeld

President

Director

Married

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The board is provided with a copy of the 990 prior to being filed.

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Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Annual review of policies by operations committee and the full Board.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

Annual review by the operations committee and the full board.

Form 990, Part VI, Line 15b - Compensation Process for Officers

Annual review by the operations committee and the full board.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Upon request and on the web site