

CHAR500 Online	Annual Filing for Charitable Organizations New York State Office of the Attorney General Charities Bureau - Registration Section 28 Liberty Street New York, NY 10005 charitiesnys.com	Open to Public Inspection
For new annual filings, and amendments		

Filing Type:	<input checked="" type="radio"/> New Filing	<input type="radio"/> Amendment	Filing Year: <u>2023</u>
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General Information			
Current Organization Name:	<u>Care for the Homeless</u>	Updated Name:	<u>N/A</u>
NY Registration Number:	<u>05-04-84</u>	Registration Category:	<u>DUAL</u>
Organization Type:	<u>Corporation</u>	EIN:	<u>133666994</u>
Current Fiscal Year End:	<u>12/31</u>	Updated Fiscal Year End:	<u>N/A</u>
Organization Email:	<u>jchue@cfhnyc.org</u>	Organization's Phone:	<u>2123664459</u>
Tax Exempt Status:	<u>501(c)(3)</u>	Website:	<u>cfhnyc.org</u>
Organization Address			
Mailing Address		Principal Address	
30 East 33rd Street New York NY 10016 UNITED STATES		30 East 33rd Street New York NY 10016 UNITED STATES	
		NY State Address	
		NA	
Primary Contact Information			
First Name:	<u>John</u>	Last Name:	<u>Chue</u>
Phone:	<u>2123664459</u>	Title:	<u>Chief Financial Officer</u>
		Email:	<u>jchue@cfhnyc.org</u>
Organization Type			
Type of IRS document filed with IRS:	<u>IRS990</u>	Organization Type:	<u>Public</u>
Third Party Preparer Information			
First Name:	<u>Magdalena</u>	Last Name:	<u>Czerniawski</u>
Firm Name:	<u>CBIZ Marks Paneth LLC</u>	Title:	<u>Partner</u>
		Phone:	<u>212-503-8800</u>
		Email:	<u>magdalena.czerniawski@cbiz.com</u>
Third Party Address			
Street:	<u>685 Third Avenue</u>		
City:	<u>New York</u>	State:	<u>NY</u>
Zip:	<u>10017</u>	Country:	<u>United States</u>

Registration Category

1. Does the organization conduct activity in New York State other than soliciting? This may include, but is **not limited to**, maintaining an office, having employees or staff, or running a program.
☒ Yes ☐ No
2. Does the organization have assets in New York State?
☒ Yes ☐ No
3. Is the organization incorporated or formed in New York State?
☒ Yes ☐ No
4. Has the organization received more than \$25,000 in total contributions from New York State residents, foundations, corporations or government agencies or other entities in the period covered by this filing?
☒ Yes ☐ No
5. Does the organization plan to receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, government agencies or other entities?
☒ Yes ☐ No
6. Does the organization use a professional fundraiser or fundraising counsel?
☐ Yes ☒ No

Based on your responses to the above questions, this organization's registration category remains as DUAL

Contribution Information

1. Did the organization solicit or receive contributions during the fiscal year in New York State?
☒ Yes ☐ No
3. Choose the total contributions in New York State this fiscal year: \$10,000,000-\$50,000,00

Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?
☐ Yes ☐ No N/A
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?
☐ Yes ☐ No N/A
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?
☐ Yes ☒ No

Based on your responses to annual exemption questions, this organization is required to file under DUAL during this fiscal year.

Financial Information

Type of IRS document filed with IRS

IRS990

Organization's total revenue:

32,139,184

Organization's total contributions:

22,456,823

Organization's total assets:

N/A

Organization's net assets:

10,333,993

Organization's total revenue and contributions:

N/A

Organization's total liabilities:

N/A

Organization's total assets/worth:

N/A

Organization's total income:

N/A

For this filing year, does your organization plan to complete any of the following with the New York State Charities Bureau?

☐Closing ☐Withdrawing ☐Dissolving ☒None

Is this your final filing with New York State? ☐Yes ☐No N/A

Filing Information

Did your organization use a professional fundraiser or fundraising counsel for fundraising activity in New York State?

☐Yes ☒No

General Information	Description of Services	Description of Compensation
<div>Name of Firm: N/A</div> <div>Type: N/A Reg Number: N/A</div> <div>Contract Start: N/A Contract End: N/A</div> <div>Amount Paid: N/A Phone : N/A</div> <div>Mailing Address: N/A</div>	N / A	N / A
<div>Name of Firm: N/A</div> <div>Type: N/A Registration ID: N/A</div> <div>Contract Start: N/A Contract End: N/A</div> <div>Amount Paid: N/A Phone : N/A</div> <div>Mailing Address: N/A</div>	N / A	N / A
<div>Name of Firm: N/A</div> <div>Type: N/A Registration ID: N/A</div> <div>Contract Start: N/A Contract End: N/A</div> <div>Amount Paid: N/A Phone : N/A</div> <div>Mailing Address: N/A</div>	N / A	N / A

Did the organization receive government grants during this fiscal year?

☒ Yes ☐ No

Government Grant Agency	Grant Amount
US Department of Health and Human Services	\$7,143,354.00
NYS Department of Health	\$750,762.00
NYC Department of Homeless Services	\$13,584,524.00
N/A	N/A
N/A	N/A

Documents

Attached organization's required documents:

- ☒ IRS document
- ☒ Certified Public Accountant's Audit Report
- ☐ Certified Public Accountant's Review Report
- ☐ Complete Certificate of Amendment or other document amending the name
- ☐ Other documents


Signatures

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

Role	First Name	Last Name	Email
President	George	Nashak	gnashak@cfhnyc.org
Chief Financial Officer	John	Chue	jchue@cfhnyc.org

Signature of President

Signed by:

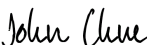


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Date: 11/12/2024

Signature of Chief Financial Officer

DocuSigned by:



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Date: 11/12/2024

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**2023**Open to Public
Inspection**A For the 2023 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**CARE FOR THE HOMELESS**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
30 EAST 33RD STREET, 5TH FLOORCity or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10016**F** Name and address of principal officer: **GEORGE NASHAK**
SAME AS C ABOVE**D** Employer identification number**13-3666994****E** Telephone number
212-366-4459**G** Gross receipts \$ **32,139,184.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.CAREFORTHEHOMELESS.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1992** **M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: DEVELOPING & IMPLEMENTING HEALTH & SHELTER PROGRAMS THAT SERVICE HOMELESS MEN, WOMEN, & CHILDREN.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 19
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 19
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 304
	6	Total number of volunteers (estimate if necessary) 6 22
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 28,550,153.
	9	Program service revenue (Part VIII, line 2g) 9,726,191.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 128,190.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 349,594.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 38,754,128.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 32,139,184.
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) 15,031,152.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 472,875.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 20,442,626.
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 35,473,778.
	19	Revenue less expenses. Subtract line 18 from line 12 3,280,350.
	20	Total assets (Part X, line 16) 46,802,261.
	21	Total liabilities (Part X, line 26) 37,625,071.
	22	Net assets or fund balances. Subtract line 21 from line 20 9,177,190.
	22	Net assets or fund balances. Subtract line 21 from line 20 10,333,993.

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			
	GEORGE NASHAK, PRESIDENT & CEO				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	MAGDALENA CZERNIAWSKI	MAGDALENA CZERNIAWSKI	10/30/24		P00535099
Paid Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	CBIZ MARKS PANETH LLC	87-3707167	212-503-8800		
Paid Preparer Use Only	Firm's address				
	685 THIRD AVENUE				
Paid Preparer Use Only					
	NEW YORK, NY 10017				

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

☒ Yes ☐ No

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:
CARE FOR THE HOMELESS (CFH) FIGHTS HOMELESSNESS BY PROVIDING HIGH-QUALIFY AND CLIENT-CENTERED HEALTH CARE, HUMAN SERVICES, AND SHELTER TO HOMELESS INDIVIDUALS AND FAMILIES AND BY ADVOCATING FOR POLICIES THAT AMELIORATE, PREVENT AND END HOMELESSNESS.

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 \$ **23,434,589.** including grants of \$) (Revenue \$ **9,407,871.**)
IN 2023, CARE FOR THE HOMELESS (CFH) PROVIDED COMPREHENSIVE PRIMARY AND BEHAVIORAL HEALTH CARE SERVICES AND RESIDENTIAL AND SOCIAL SERVICES TO MORE THAN 10,000 HOMELESS MEN, WOMEN AND CHILDREN THROUGH PROGRAM SITES ARRAYED OVER THE FIVE BOROUGHES OF NEW YORK CITY. DURING THE YEAR, CFH OPERATED 20 HEALTH CENTERS THAT DELIVERED 37,000 HEALTH ENCOUNTERS FOR PATIENTS AND SERVED OVER 400 PEOPLE EXPERIENCING HOMELESSNESS IN THREE TRANSITIONAL HOUSING/SHELTER PROGRAMS. CFH ALSO SPONSORED TWO POLICY SEMINARS ON TOPICS RELATED TO ITS WORK TO CONTRIBUTE TO THE PUBLIC DIALOG ABOUT SOLUTIONS TO HOMELESSNESS.

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

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

4d Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **23,434,589.**

Part IV Checklist of Required Schedules

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

Form 990 (2023)

CARE FOR THE HOMELESS13-3666994 Page **4****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>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	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>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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>	25a	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>	25b	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>	26	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>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	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>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
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>	36	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>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	1a	63
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

		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	304
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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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**

	1a	1b	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.	19			
b Enter the number of voting members included on line 1a, above, who are independent		19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
JOHN CHUE, CFO - 212-366-4459
30 EAST 33RD STREET, 5TH FLOOR, NEW YORK, NY 10016

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GEORGE NASHAK PRESIDENT & CEO	35.00 3.00			X				365,253.	0.	8,794.
(2) TAWANA HILL CHIEF MEDICAL OFFICER	35.00 1.00			X				246,586.	0.	22,973.
(3) RONALD LAWSON CHIEF OPERATING OFFICER	35.00 3.00			X				190,667.	0.	48,389.
(4) STEPHEN ROGERS NURSE PRACTITIONER	35.00					X		215,460.	0.	9,180.
(5) RICHARD LEE PHYSICIAN	35.00					X		203,687.	0.	8,012.
(6) CHRISTEL FRANCOIS PHYSICIAN	35.00					X		198,221.	0.	8,741.
(7) JOHN CHUE CHIEF FINANCIAL OFFICER	35.00 3.00			X				194,775.	0.	7,501.
(8) MICHELLE EVERETT-OXLEY EXECUTIVE DIRECTOR OF HEALTH SERVICE	35.00					X		172,443.	0.	10,540.
(9) KRISTEN LEE PHYSICIAN	35.00					X		179,045.	0.	3,497.
(10) JONATHAN-RAMOS SANTOS CHIEF PROGRAM OFFICER	35.00			X				113,017.	0.	35,745.
(11) ALFRED ARTERBURN BOARD MEMBER	2.00	X						0.	0.	0.
(12) ALLEN KUSINGA RUMANYIKA TREASURER	2.00 1.00	X						0.	0.	0.
(13) AMANDA FIALK BOARD MEMBER	2.00	X						0.	0.	0.
(14) CAROLINE M. BERCHUCK, MD BOARD MEMBER	2.00	X						0.	0.	0.
(15) DANIEL BALDWIN BOARD MEMBER	2.00	X						0.	0.	0.
(16) DELISE DUPONT BLENMAN BOARD MEMBER	2.00	X						0.	0.	0.
(17) FRANCES MELENDEZ BOARD MEMBER	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) FULVIA FRAZIER BOARD MEMBER	2.00	X						0.	0.	0.
(19) GRIGOR LICUL BOARD MEMBER	2.00 4.00	X						0.	0.	0.
(20) HARRY THOMAS BOARD MEMBER	2.00	X						0.	0.	0.
(21) JANARDHAN CADAMBI BOARD MEMBER	2.00	X						0.	0.	0.
(22) JANE PARKER BOARD MEMBER	2.00	X						0.	0.	0.
(23) JUDY TABAK SECRETARY	2.00 4.00	X		X				0.	0.	0.
(24) LLOYD BAILEY, MD BOARD MEMBER	2.00 1.00	X						0.	0.	0.
(25) MARIAN HAAS BOARD MEMBER	2.00	X						0.	0.	0.
(26) MARIYA KAMENETSKAYA BOARD MEMBER (OUTGOING)	2.00	X						0.	0.	0.
1b Subtotal								2,079,154.	0.	163,372.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,079,154.	0.	163,372.

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 **30**

	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
COLLAZO & KEIL LLP, 747 3RD AVENUE, 25TH FLOOR, NEW YORK, NY 10018	LEGAL SERVICES	333,838.
DEEPTech NYC, 151 WEST 25TH STREET 4TH FLOOR, NEW YORK, NY 10005	IT SERVICES	306,085.
MONTEFIORE MEDICAL CENTER, 111 EAST 210TH STREET, BROOKLYN, NY 10467-2401	MEDICAL SERVICES	200,545.
ECLINICALWORKS LLC P.O. BOX 847950, BOSTON, MA 02284-7950	ELECTRONIC MEDICAL RECORDS	175,965.

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 **4**

SEE PART VII, SECTION A CONTINUATION SHEETS

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

Total to Part VII, Section A, line 1c

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Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	21,478,640.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	978,183.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		22,456,823.			
Program Service Revenue	2 a	PATIENT SERVICES REVENUE	Business Code	623000	8,172,980.	8,172,980.	
	b	OTHER CONTRACT INCOME		900099	61,682.	61,682.	
	c	340B INCOME		900099	29,999.	29,999.	
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		8,264,661.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			258,199.	
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real	(ii) Personal			
b		Less: rental expenses ...					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		16,291.	
b		Less: cost or other basis and sales expenses				0.	
c		Gain or (loss)				16,291.	
d		Net gain or (loss)			16,291.		16,291.
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	NYRX REINVESTMENT	Business Code	900099	808,461.	808,461.	
	b	LINDEWOOD		900099	232,286.	232,286.	
	c	MISCELLANEOUS REVENUE		900099	100,710.	100,710.	
	d	All other revenue		900099	1,753.	1,753.	
	e	Total. Add lines 11a-11d		1,143,210.			
	12	Total revenue. See instructions		32,139,184.	9,407,871.	0.	274,490.

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Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
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	1,233,700.		1,233,700.	
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	12,049,413.	8,599,233.	3,117,892.	332,288.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	151,538.	118,028.	28,839.	4,671.
9 Other employee benefits	996,576.	762,539.	203,858.	30,179.
10 Payroll taxes	1,213,849.	840,630.	339,950.	33,269.
11 Fees for services (nonemployees):				
a Management				
b Legal	265,665.		265,665.	
c Accounting	34,760.		34,760.	
d Lobbying	60,000.	60,000.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	19,209.		19,209.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	566,632.	515,153.	51,479.	
12 Advertising and promotion				
13 Office expenses	413,637.	239,229.	161,783.	12,625.
14 Information technology	245,093.	152,057.	93,036.	
15 Royalties				
16 Occupancy	4,422,721.	3,980,537.	442,184.	
17 Travel	135,770.	79,361.	56,137.	272.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	154,898.		154,898.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	556,378.	464,571.	91,807.	
23 Insurance	232,850.	116,339.	116,511.	
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 CONTRACT LABOR/PURCHASE	3,898,491.	3,439,562.	453,176.	5,753.
b CONSUMABLE SUPPLIES	2,766,609.	2,654,564.	102,790.	9,255.
c LABORATORY	460,929.	460,929.		
d MISCELLANEOUS	426,990.	326,282.	100,708.	
e All other expenses	823,832.	625,575.	153,694.	44,563.
25 Total functional expenses. Add lines 1 through 24e	31,129,540.	23,434,589.	7,222,076.	472,875.
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	527,462.	1	2,394,109.
	2 Savings and temporary cash investments	86,222.	2	384,981.
	3 Pledges and grants receivable, net	13,846,298.	3	9,093,971.
	4 Accounts receivable, net	1,322,576.	4	1,184,935.
	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	61,019.	9	148,757.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,665,399.		
	b Less: accumulated depreciation	10b 3,029,109.		
	11 Investments - publicly traded securities	5,243,946.	10c	6,636,290.
	12 Investments - other securities. See Part IV, line 11	1,862,836.	11	2,026,740.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	23,851,902.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	46,802,261.	15	20,280,078.	
17 Accounts payable and accrued expenses	7,846,634.	16	42,149,861.	
18 Grants payable		17	3,453,464.	
19 Deferred revenue	33,000.	18		
20 Tax-exempt bond liabilities		19	1,953,623.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties	22,966,690.	22		
24 Unsecured notes and loans payable to unrelated third parties	3,050,000.	23	19,733,329.	
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	3,728,747.	24	1,106,862.	
26 Total liabilities. Add lines 17 through 25	37,625,071.	25	5,568,590.	
27 Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		26	31,815,868.	
28 Net assets without donor restrictions	9,082,192.	27	10,333,993.	
29 Net assets with donor restrictions	94,998.	28	0.	
30 Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
31 Capital stock or trust principal, or current funds		29		
32 Paid-in or capital surplus, or land, building, or equipment fund		30		
33 Retained earnings, endowment, accumulated income, or other funds		31		
34 Total net assets or fund balances	9,177,190.	32	10,333,993.	
35 Total liabilities and net assets/fund balances	46,802,261.	33	42,149,861.	

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	32,139,184.
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,129,540.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,009,644.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,177,190.
5	Net unrealized gains (losses) on investments	5	147,159.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,333,993.

Part XII

Financial Statements and Reporting

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

X

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	12639573.	21655745.	21462150.	28550153.	22456823.	106764444
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	12639573.	21655745.	21462150.	28550153.	22456823.	106764444
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.						106764444

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	12639573.	21655745.	21462150.	28550153.	22456823.	106764444
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	65,055.	56,333.	46,220.	49,998.	258,199.	475,805.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	488,101.	552,275.	559,898.	349,594.	1143210.	3093078.
11 Total support. Add lines 7 through 10						11033327
12 Gross receipts from related activities, etc. (see instructions)					12	32,194,169.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	96.77 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	97.06 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
		<input type="checkbox"/>

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

Schedule A (Form 990) 2023

CARE FOR THE HOMELESS**13-3666994** Page **6****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 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2023

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Part VI

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

LINDEWOOD REVENUE

2023 AMOUNT: \$ 232,286.

MANAGEMENT FEES

2019 AMOUNT: \$ 483,250.

2020 AMOUNT: \$ 533,074.

2021 AMOUNT: \$ 498,071.

2022 AMOUNT: \$ 136,142.

MISC REVENUE

2019 AMOUNT: \$ 4,851.

2020 AMOUNT: \$ 17,339.

2021 AMOUNT: \$ 39,106.

2022 AMOUNT: \$ 178,502.

2023 AMOUNT: \$ 100,710.

REBATE REVENUE

2020 AMOUNT: \$ 1,270.

2021 AMOUNT: \$ 1,741.

2023 AMOUNT: \$ 1,753.

MMC INCENTIVE

2020 AMOUNT: \$ 592.

2021 AMOUNT: \$ 12,058.

2022 AMOUNT: \$ 33,437.

Part VI

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

PCMH REVENUE

2021 AMOUNT: \$ 8,922.

2022 AMOUNT: \$ 1,513.

NYRX REINVESTMENT

2023 AMOUNT: \$ 808,461.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

23
OMB No. 1545-0047

2023

Name of the organization

CARE FOR THE HOMELESS

Employer identification number

13-3666994

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

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

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
CARE FOR THE HOMELESS	13-3666994

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>13,584,524.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>750,762.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>7,143,354.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

CARE FOR THE HOMELESS

13-3666994

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

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
CARE FOR THE HOMELESS	13-3666994

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

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If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
CARE FOR THE HOMELESS	13-3666994

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$
- 3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
not over \$500,000,	20% of the amount on line 1e.		
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.		
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.		
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.		
over \$17,000,000,	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a. If zero or less, enter -0-			
i Subtract line 1f from line 1c. If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			

☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

Schedule C (Form 990) 2023

CARE FOR THE HOMELESS

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Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	X		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		60,000.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			60,000.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

OUR STAFF, INCLUDING OUR DIRECTOR OF POLICY, MEET WITH GOVERNMENT

OFFICIALS, INCLUDING OCCASIONALLY WITH ELECTED OFFICIALS. CLIENTS

ACCOMPANY US TO ALBANY TO MEET WITH ELECTED OFFICIALS ABOUT GENERAL

HOMELESS ISSUES, INCLUDING THE NEED TO MAINTAIN RENTAL SUBSIDY PROGRAMS

FOR HOMELESS FAMILIES AND INDIVIDUALS LEAVING THE SHELTER SYSTEM FOR

Part IV Supplemental Information *(continued)*

APARTMENTS. OUR DISCUSSIONS WITH THE GOVERNMENT OFFICIALS OF EXECUTIVE AGENCIES INVOLVED REGULATIONS AROUND THE IMPLEMENTATION BY THE NYS DEPARTMENT OF HEALTH OF MEDICAID MANAGED CARE FOR HOMELESS PEOPLE.

SCHEDULE C PART II-B, LINE 1G:

CFH CONTRACTED WITH A GOVERNMENT RELATIONS FIRM TO ASSIST THEM IN REPRESENTING THE INTEREST OF HOMELESS PEOPLE BEFORE STATE AND LOCAL GOVERNMENT, PARTICULARLY IN THE AREAS OF HOMELESS HOUSING POLICIES AND THE HEALTHCARE NEEDS OF HOMELESS PEOPLE.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.31
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Inspection

Name of the organization

CARE FOR THE HOMELESS

Employer identification number

13-3666994

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

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

b Assets included in Form 990, Part X \$

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

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

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

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

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
- b** Permanent endowment _____ %
- c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | 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? | 3b | |
- 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		5,363,137.	1,270,088.	4,093,049.
d Equipment		1,823,567.	1,562,881.	260,686.
e Other		2,478,695.	196,140.	2,282,555.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				6,636,290.

Schedule D (Form 990) 2023

CARE FOR THE HOMELESS

13-3666994 Page **3**

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) INTERCOMPANY RECEIVABLE	1,046,703.
(2) SECURITY DEPOSITS	48,390.
(3) RIGHT-OF-USE ASSETS	19,184,985.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	20,280,078.

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) REFUNDABLE ADVANCES FROM GRANTORS	5,568,590.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	5,568,590.

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 D (Form 990) 2023

Schedule D (Form 990) 2023

CARE FOR THE HOMELESS13-3666994 Page **4****Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

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

1	Total revenue, gains, and other support per audited financial statements	1	40,296,124.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	147,159.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	8,028,990.
e	Add lines 2a through 2d	2e	8,176,149.
3	Subtract line 2e from line 1	3	32,119,975.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	19,209.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	19,209.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	32,139,184.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

1	Total expenses and losses per audited financial statements	1	38,931,298.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	7,820,967.
e	Add lines 2a through 2d	2e	7,820,967.
3	Subtract line 2e from line 1	3	31,110,331.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	19,209.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	19,209.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	31,129,540.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION BELIEVES IT HAS NO UNCERTAIN INCOME TAX POSITIONS AS OF
 DECEMBER 31, 2023 AND 2022 IN ACCORDANCE WITH ACCOUNTING STANDARDS
 CODIFICATION ("ASC") TOPIC 740, "INCOME TAXES", WHICH PROVIDES STANDARDS
 FOR ESTABLISHING AND CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX
 POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RELATED ENTITIES REVENUE 8,028,990.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RELATED ENTITIES EXPENSES 7,820,967.

Schedule D (Form 990) 2025		OMB No. 1545-0047	
Part XIII		Supplemental Information <i>(continued)</i>	

[illegible]

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CARE FOR THE HOMELESS

Employer identification number

13-3666994

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2023

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CARE FOR THE HOMELESS

13-3666994

Page **2**

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) GEORGE NASHAK PRESIDENT & CEO	(i)	298,065.	66,000.	1,188.	6,000.	2,794.	374,047.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TAWANA HILL CHIEF MEDICAL OFFICER	(i)	246,264.	0.	322.	5,000.	17,973.	269,559.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) RONALD LAWSON CHIEF OPERATING OFFICER	(i)	186,959.	0.	3,708.	3,967.	44,422.	239,056.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) STEPHEN ROGERS NURSE PRACTITIONER	(i)	210,041.	0.	5,419.	3,130.	6,050.	224,640.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) RICHARD LEE PHYSICIAN	(i)	203,525.	0.	162.	4,152.	3,860.	211,699.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) CHRISTEL FRANCOIS PHYSICIAN	(i)	198,077.	0.	144.	4,185.	4,556.	206,962.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) JOHN CHUE CHIEF FINANCIAL OFFICER	(i)	193,587.	0.	1,188.	3,925.	3,576.	202,276.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MICHELLE EVERETT-OXLEY EXECUTIVE DIRECTOR OF HEALTH SERVICE	(i)	171,669.	0.	774.	3,600.	6,940.	182,983.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) KRISTEN LEE PHYSICIAN	(i)	178,858.	0.	187.	3,497.	0.	182,542.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

BONUSES FOR THE PRESIDENT AND CEO IS APPROVED BY THE BOARD OF DIRECTORS.

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.39
OMB No. 1545-0047**2023**Open to Public
Inspection

Name of the organization

CARE FOR THE HOMELESS

Employer identification number

13-3666994

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

THE FORM 990 WAS PREPARED BY AN INDEPENDENT ACCOUNTANT. A COPY OF THE FORM 990 IS REVIEWED EXTENSIVELY BY THE CFO WHO DISCUSSES THE 990 INFORMATION WITH THE PREPARER UNTIL ALL QUESTIONS AND CONCERNS ARE ADDRESSED. THE FORM 990, AFTER APPROVED BY THE MANAGEMENT TEAM, SUBSEQUENT TO ANY CHANGES BASED ON DISCUSSIONS WITH THE PREPARERS, IS SENT TO ALL BOARD MEMBERS BEFORE IT IS FILED WITH THE IRS.

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

PRIOR TO ELECTION TO THE BOARD OF DIRECTORS (BOARD) OR AS AN OFFICER, AND ANNUALLY THEREAFTER, ALL DIRECTORS AND OFFICERS SHALL DISCLOSE IN WRITING, TO THE BEST OF THEIR KNOWLEDGE, ANY INTEREST INVOLVING ANY INDIVIDUAL OR ENTITY THAT PROVIDES ANY GOODS OR SERVICES TO THE CORPORATION FOR A FEE OR OTHER COMPENSATION. A COPY OF EACH DISCLOSURE STATEMENT SHALL BE AVAILABLE TO ANY DIRECTOR OF CARE FOR THE HOMELESS ON REQUEST. THE DISCLOSURE STATEMENT SHALL BE A FORM THAT HAS BEEN PREVIOUSLY APPROVED BY THE BOARD. IF, AT ANY TIME DURING HIS OR HER TERM OF SERVICE, A DIRECTOR OR OFFICER HAS ANY INTEREST THAT MAY POSE A CONFLICT OF INTEREST, OR MAY OTHERWISE RELATE TO A POTENTIAL TRANSACTION OR ARRANGEMENT OF CARE FOR THE HOMELESS, THE DIRECTOR OF OFFICER SHALL PROMPTLY DISCLOSE THE MATERIAL FACTS OF THAT INTEREST IN WRITING TO THE EXECUTIVE COMMITTEE OF CARE FOR THE HOMELESS. WHEN ANY MATTER IN WHICH A DIRECTOR OF OFFICER HAS AN INTEREST COMES BEFORE THE BOARD OR A COMMITTEE OF THE BOARD IN ANY MANNER, OR WHEN CARE FOR THE HOMELESS PROPOSES TO CONSIDER A POTENTIAL TRANSACTION OR ARRANGEMENT WITH AN ENTITY IN WHICH A DIRECTOR OR OFFICER HAS AN INTEREST, THEN THE DIRECTOR OR OFFICER SHALL IMMEDIATELY DISCLOSE THE INTEREST TO THE BOARD OF TO THE

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

Schedule O (Form 990) 2023

Name of the organization

CARE FOR THE HOMELESS

Employer identification number

13-3666994

APPLICABLE COMMITTEE.

SUBJECT TO THE BYLAWS OF CARE FOR THE HOMELESS AND TO APPLICABLE LAW, NO DIRECTOR SHALL VOTE ON ANY MATTER IN WHICH HE OR SHE HAS AN INTEREST; PROVIDED THAT THE FOREGOING SHALL NOT PROHIBIT THE DIRECTOR FROM BEING COUNTED IN DETERMINING THE PRESENCE OF A QUORUM AT ANY MEETING IN WHICH SUCH A VOTE OCCURS. A DIRECTOR OR OFFICER WHO HAS AN INTEREST IN A MATTER MAY NOT BE PRESENT IN THE ROOM DURING, OR PARTICIPATE IN, DISCUSSIONS OF THE BOARD OR OF A COMMITTEE REGARDING SUCH MATTER. NOTWITHSTANDING THE FOREGOING OR ANY OTHER PROVISION OF THIS CONFLICT OF INTEREST POLICY, THE BOARD OF THE APPLICABLE COMMITTEE, BY MAJORITY VOTE, AND AFTER FULL DISCLOSURE OF THE NATURE OF THE INTEREST BY THE DIRECTOR OR OFFICER, MAY PERMIT SUCH PRESENCE AND PARTICIPATION BY THE INTERESTED DIRECTOR OR OFFICER; PROVIDED, HOWEVER, THAT THE INTERESTED DIRECTOR OR OFFICER SHALL HAVE NO RIGHT TO BE PRESENT AT, OR TO PARTICIPATE IN, DISCUSSIONS OR VOTING BY THE BOARD OF COMMITTEE RELATING TO SUCH PERMISSION.

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

THE BOARD APPROVES THE CEO SALARY BY SUBSCRIBING TO ANNUAL NOT-FOR-PROFIT SALARY SURVERYS AND IMPLEMENTING AN OBJECTIVE AND COMPREHENSIVE EVALUATION CRITERIA. OTHER OFFICERS AND KEY EMPLOYEES ANNUAL COMPENSATION GOES THROUGH SIMILAR PROCESSES.

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

ALL GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PREVIOUS YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

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OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	CARE FOR THE HOMELESS	Employer identification number	13-3666994
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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
JEROME AVE CARE FOR THE HOMELESS HDFC - 20-1377483, 30 EAST 33RD STREET, 5TH FLOOR, NEW YORK, NY 10016	WOMEN'S SHELTER	NEW YORK	501(C)(3)	LINE 10	CARE FOR THE HOMELESS	X	
CFH BLONDELL HOUSING DEVELOPMENT FUND CORPORATION - 87-3767866, 30 EAST 33RD STREET, 5TH FLOOR, NEW YORK, NY 10016	TO DEVELOP PROGRAMS TO SERVE HOMELESS MEN, WOMEN, AND CHILDREN	NEW YORK	501(C)(3)	LINE 10	CARE FOR THE HOMELESS	X	
CFH 91 EAST BROADWAY HOUSING - 88-7124123 30 EAST 33RD STREET, 5TH FLOOR NEW YORK, NY 10016	TO DEVELOP PROGRAMS TO SERVE HOMELESS MEN, WOMEN, AND CHILDREN	NEW YORK	501(C)(3)	LINE 10	CARE FOR THE HOMELESS	X	

Part III

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

[illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.

Schedule R (Form 990) 2023

**CARE FOR THE
HOMELESS AND AFFILIATES**



**Consolidated Financial Statements
(Together with Independent Auditors' Report)**

Years Ended December 31, 2023 and 2022

and

**Single Audit Reports and Schedule as Required by the
Office of Management and Budget Uniform Guidance**

For the Year Ended December 31, 2023

CARE FOR THE HOMELESS AND AFFILIATES
CONSOLIDATED FINANCIAL STATEMENTS
(Together with Independent Auditors’ Report)

YEARS ENDED DECEMBER 31, 2023 AND 2022

AND

SINGLE AUDIT REPORTS AND SCHEDULE AS REQUIRED BY THE OFFICE
OF MANAGEMENT AND BUDGET UNIFORM GUIDANCE

FOR THE YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Care for the Homeless and Affiliates
New York, NY

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Care for the Homeless and Affiliates (collectively, the "Organization"), which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

Mayer Hoffman McCann CPAs
The New York Practice of Mayer Hoffman McCann P.C.
An Independent CPA Firm

685 Third Avenue
New York, NY 10017

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In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplemental Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Mayer Hoffman McCann CPAs

New York, NY
July 2, 2024

CARE FOR THE HOMELESS AND AFFILIATES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Current Assets		
Cash and cash equivalents (Notes 2D and 13A)	\$ 4,018,296	\$ 564,726
Investments (Notes 2E, 4 and 5)	2,151,720	1,943,174
NYC Department of Homeless Services receivable (Notes 2F and 2H)	9,832,357	13,289,902
Other government grants and contracts receivable (Notes 2F, 2H and 14)	1,749,516	5,581,830
Accounts receivable - patients, net (Notes 2G, 2H and 6)	1,184,888	1,322,572
Contributions receivable (Notes 2H and 2N)	-	108,120
Prepaid expenses and other assets	<u>186,683</u>	<u>108,511</u>
Total current assets	19,123,460	22,918,835
Escrow deposits (Notes 2D and 2I)	83,397	27,548
Property and equipment, net (Notes 2J and 7)	50,773,189	50,164,388
Operating lease right-of-use assets (Notes 2P and 9)	<u>21,541,258</u>	<u>25,558,675</u>
TOTAL ASSETS	<u>\$ 91,521,304</u>	<u>\$ 98,669,446</u>
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	\$ 4,030,149	\$ 8,577,199
Refundable advances from grantors (Note 2F)	7,425,379	6,228,235
Deferred revenues (Note 2K)	1,953,623	33,000
Operating lease liability - current (Notes 2P and 9)	4,605,211	4,565,067
Loans payable - current (Note 8)	<u>2,339,137</u>	<u>1,119,261</u>
Total current liabilities	20,353,499	20,522,762
Operating lease liability (Notes 2P and 9)	18,190,722	22,346,275
Loans payable (Note 8)	<u>43,314,632</u>	<u>47,502,788</u>
TOTAL LIABILITIES	<u>81,858,853</u>	<u>90,371,825</u>
COMMITMENTS AND CONTINGENCIES (Note 10)		
NET ASSETS		
Without donor restrictions (Note 2C)	9,662,451	8,202,623
With donor restrictions (Notes 2C and 11)	<u>-</u>	<u>94,998</u>
TOTAL NET ASSETS	<u>9,662,451</u>	<u>8,297,621</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 91,521,304</u>	<u>\$ 98,669,446</u>

The accompanying notes are an integral part of these consolidated financial statements.

**CARE FOR THE HOMELESS AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	For the Year Ended December 31, 2023			For the Year Ended December 31, 2022		
	Without Donor Restrictions	With Donor Restrictions	Total 2023	Without Donor Restrictions	With Donor Restrictions	Total 2022
REVENUE						
Net patient services revenues (net of contractual allowances) (Note 2L)	\$ 4,651,124	\$ -	\$ 4,651,124	\$ 4,177,309	\$ -	\$ 4,177,309
Public Health Services Section 330(h) - contract (Notes 2F and 13B)	7,143,354	-	7,143,354	8,073,835	-	8,073,835
NYC Department of Homeless Services - contract (Notes 2F and 13B)	21,613,079	-	21,613,079	19,539,503	-	19,539,503
Other grants and contracts (Notes 2F and 14)	<u>4,272,618</u>	<u>-</u>	<u>4,272,618</u>	<u>8,299,743</u>	<u>-</u>	<u>8,299,743</u>
Total government grants and contracts revenue	33,029,051	-	33,029,051	35,913,081	-	35,913,081
Net investment gain (loss) return (Note 4)	208,546	-	208,546	(406,128)	-	(406,128)
Contributions (Note 2N)	978,183	-	978,183	697,072	-	697,072
Other income	1,429,224	-	1,429,224	694,723	-	694,723
Gain on fixed assets disposal (Note 7)	-	-	-	17,833	-	17,833
Net assets released from restrictions	<u>94,998</u>	<u>(94,998)</u>	<u>-</u>	<u>1,136,482</u>	<u>(1,136,482)</u>	<u>-</u>
Total support and other income	2,710,951	(94,998)	2,615,953	2,139,982	(1,136,482)	1,003,500
TOTAL REVENUE	<u>40,391,126</u>	<u>(94,998)</u>	<u>40,296,128</u>	<u>42,230,372</u>	<u>(1,136,482)</u>	<u>41,093,890</u>
EXPENSES						
Program services:						
Medical clinics	12,023,184	-	12,023,184	14,758,485	-	14,758,485
Residential services	<u>17,904,939</u>	<u>-</u>	<u>17,904,939</u>	<u>15,311,735</u>	<u>-</u>	<u>15,311,735</u>
Total program services	<u>29,928,123</u>	<u>-</u>	<u>29,928,123</u>	<u>30,070,220</u>	<u>-</u>	<u>30,070,220</u>
Supporting services:						
Management and general	7,114,608	-	7,114,608	5,655,644	-	5,655,644
Fundraising and development	<u>472,874</u>	<u>-</u>	<u>472,874</u>	<u>415,026</u>	<u>-</u>	<u>415,026</u>
Total supporting services	<u>7,587,482</u>	<u>-</u>	<u>7,587,482</u>	<u>6,070,670</u>	<u>-</u>	<u>6,070,670</u>
TOTAL EXPENSES	<u>37,515,605</u>	<u>-</u>	<u>37,515,605</u>	<u>36,140,890</u>	<u>-</u>	<u>36,140,890</u>
CHANGE IN NET ASSETS BEFORE DEPRECIATION AND AMORTIZATION	2,875,521	(94,998)	2,780,523	6,089,482	(1,136,482)	4,953,000
Depreciation and amortization	<u>(1,415,693)</u>	<u>-</u>	<u>(1,415,693)</u>	<u>(1,224,506)</u>	<u>-</u>	<u>(1,224,506)</u>
CHANGE IN NET ASSETS	1,459,828	(94,998)	1,364,830	4,864,976	(1,136,482)	3,728,494
Net assets - beginning of year	<u>8,202,623</u>	<u>94,998</u>	<u>8,297,621</u>	<u>3,337,647</u>	<u>1,231,480</u>	<u>4,569,127</u>
NET ASSETS - END OF YEAR	<u>\$ 9,662,451</u>	<u>\$ -</u>	<u>\$ 9,662,451</u>	<u>\$ 8,202,623</u>	<u>\$ 94,998</u>	<u>\$ 8,297,621</u>

The accompanying notes are an integral part of these consolidated financial statements.

CARE FOR THE HOMELESS AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023
(With Comparative Totals for the Year Ended December 31, 2022)

	Program Services			Supporting Services			2023 Total	2022 Total
	Medical Clinics	Residential Services	Total Program Services	Management and General	Fundraising and Development	Total Supporting Services		
Salaries	\$ 5,083,246	\$ 5,626,365	\$ 10,709,611	\$ 4,228,190	\$ 332,288	\$ 4,560,478	\$ 15,270,089	\$ 14,059,347
Payroll taxes and employee benefits (Note 12)	864,943	1,264,750	2,129,693	696,049	68,119	764,168	2,893,861	3,009,176
Total salaries and related costs	5,948,189	6,891,115	12,839,304	4,924,239	400,407	5,324,646	18,163,950	17,068,523
Contract labor/purchase services	2,251,705	1,671,887	3,923,592	453,176	5,753	458,929	4,382,521	4,443,102
Consulting and professional services	290,138	1,511,270	1,801,408	444,940	-	444,940	2,246,348	2,667,565
Laboratory	460,929	-	460,929	-	-	-	460,929	459,466
Consumable supplies	2,000,639	1,261,022	3,261,661	102,790	9,255	112,045	3,373,706	2,803,274
Occupancy (Note 9)	368,046	4,958,204	5,326,250	442,184	-	442,184	5,768,434	4,974,731
Travel expenses	35,181	96,692	131,873	56,205	271	56,476	188,349	198,671
Maintenance, repairs and equipment	67,919	408,940	476,859	153,694	974	154,668	631,527	673,051
Insurance	9,237	232,666	241,903	116,934	-	116,934	358,837	246,782
Telecommunication	144,749	108,166	252,915	144,538	3,500	148,038	400,953	348,652
Membership and dues	358,163	1,950	360,113	-	11,905	11,905	372,018	496,113
Publication, printing, and postage	2,758	17,288	20,046	17,782	9,125	26,907	46,953	50,647
Recruitment/publication	50,465	-	50,465	-	-	-	50,465	441,354
Fundraising	-	-	-	-	31,684	31,684	31,684	2,750
Interest (Note 8)	-	348,693	348,693	154,898	-	154,898	503,591	509,578
Miscellaneous	35,066	397,046	432,112	103,228	-	103,228	535,340	756,631
Total operating expenses before depreciation	12,023,184	17,904,939	29,928,123	7,114,608	472,874	7,587,482	37,515,605	36,140,890
Depreciation (Note 7)	264,622	917,471	1,182,093	233,600	-	233,600	1,415,693	1,224,506
TOTAL EXPENSES	\$ 12,287,806	\$ 18,822,410	\$ 31,110,216	\$ 7,348,208	\$ 472,874	\$ 7,821,082	\$ 38,931,298	\$ 37,365,396

The accompanying notes are an integral part of these consolidated financial statements.

CARE FOR THE HOMELESS AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Services			Supporting Services			
	Medical Clinics	Residential Services	Total Program Services	Management and General	Fundraising and Development	Total Supporting Services	Total
Salaries	\$ 6,620,241	\$ 4,229,853	\$ 10,850,094	\$ 2,955,403	\$ 253,850	\$ 3,209,253	\$ 14,059,347
Payroll taxes and employee benefits (Note 12)	1,324,048	1,015,165	2,339,213	619,193	50,770	669,963	3,009,176
Total salaries and related costs	7,944,289	5,245,018	13,189,307	3,574,596	304,620	3,879,216	17,068,523
Contract labor/purchase services	2,522,797	1,590,636	4,113,433	249,125	80,544	329,669	4,443,102
Consulting and professional services	488,927	1,648,567	2,137,494	530,071	-	530,071	2,667,565
Laboratory	459,466	-	459,466	-	-	-	459,466
Consumable supplies	1,584,993	1,169,912	2,754,905	44,152	4,217	48,369	2,803,274
Occupancy (Note 9)	251,878	4,294,687	4,546,565	428,166	-	428,166	4,974,731
Travel expenses	69,071	89,153	158,224	40,016	431	40,447	198,671
Maintenance, repairs and equipment	152,608	420,564	573,172	96,425	3,454	99,879	673,051
Insurance	2,296	95,321	97,617	149,165	-	149,165	246,782
Telecommunication	164,073	90,234	254,307	93,850	495	94,345	348,652
Membership and dues	302,468	9,622	312,090	169,545	14,478	184,023	496,113
Publication, printing, and postage	7,823	13,882	21,705	22,216	6,726	28,942	50,647
Recruitment/publication	294,359	-	294,359	146,995	-	146,995	441,354
Fundraising	108	-	108	2,581	61	2,642	2,750
Interest (Note 8)	-	400,837	400,837	108,741	-	108,741	509,578
Miscellaneous	513,329	243,302	756,631	-	-	-	756,631
Total operating expenses before depreciation	14,758,485	15,311,735	30,070,220	5,655,644	415,026	6,070,670	36,140,890
Depreciation (Note 7)	359,115	839,709	1,198,824	25,682	-	25,682	1,224,506
TOTAL EXPENSES	\$ 15,117,600	\$ 16,151,444	\$ 31,269,044	\$ 5,681,326	\$ 415,026	\$ 6,096,352	\$ 37,365,396

CARE FOR THE HOMELESS AND AFFILIATES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 1,364,830	\$ 3,728,494
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,415,693	1,224,506
Non-cash adjustments on operating leases	(97,992)	1,352,667
Gain from fixed assets disposal	-	(17,833)
Net realized and unrealized(gain) loss on investments	(163,450)	435,536
Changes in operating assets and liabilities:		
(Increase) decrease in assets:		
NYC Department of Homeless Services receivable	3,457,545	(6,792,732)
Other government grants and contracts receivable	3,832,314	(3,611,535)
Accounts receivable - patients	137,684	(409,434)
Contributions receivable	108,120	294,781
Prepaid expenses and other assets	(78,172)	14,889
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(4,547,050)	4,415,894
Refundable advances from grantors	1,197,144	992,194
Deferred revenues	1,920,623	(75,787)
Deferred rent	-	(1,484,169)
Net Cash Provided by Operating Activities	<u>8,547,289</u>	<u>67,471</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(45,096)	(626,229)
Proceeds from sale of investments	-	597,559
Purchases of property and equipment	(2,024,494)	(41,973,938)
Proceeds from sales of property and equipment	-	33,230
Net Cash Used in Investing Activities	<u>(2,069,590)</u>	<u>(41,969,378)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of loan payable	(3,471,697)	(617,417)
Loan proceeds received	503,417	42,050,000
Net Cash (Used in) Provided by Financing Activities	<u>(2,968,280)</u>	<u>41,432,583</u>
NET INCREASE (DECREASE) IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	3,509,419	(469,324)
Cash, Cash Equivalents and Restricted Cash - beginning of year	<u>592,274</u>	<u>1,061,598</u>
CASH, CASH EQUIVALENTS AND RESTRICTED CASH - END OF YEAR	<u>\$ 4,101,693</u>	<u>\$ 592,274</u>
Supplemental Disclosure of Cash Flow Information:		
Cash paid during the year for interest	<u>\$ 503,591</u>	<u>\$ 455,235</u>

**CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 – ORGANIZATION AND TAX STATUS

Care for the Homeless (“CFH”) provides, coordinates and arranges primary care, health education, HIV counseling and testing, early intervention services for those infected with HIV/AIDS, social services and behavioral health services to homeless people at more than 24 homeless clinics, shelters, soup kitchens and drop-in centers. CFH is licensed by the New York State Department of Health under Article 28 of the Public Health Law to operate clinics as diagnostic and treatment centers, which are designated as federally qualified health centers. CFH’s outreach team members also address the long-range needs of homeless people by improving their access to services and public benefits and helping them develop necessary life skills and advocating for appropriate public policies.

CFH’s affiliate, Jerome Avenue Care for the Homeless Housing Development Fund Corporation (“Jerome”), operates Susan’s Place, a 200-bed transitional residential shelter. Jerome has a net asset deficiency (without donor restrictions) of \$1,278,532 and \$1,489,136 at December 31, 2023 and 2022, respectively. CFH has advanced funds to Jerome to assist in meeting Jerome’s operating needs and will continue to do so as necessary. Based on this funding, as well as Jerome’s projected revenues and expenses, Jerome believes it will continue to meet its obligations through 2024.

CFH’s affiliate, Blondell Avenue Housing Development Fund Corporation (“Blondell Avenue”), was incorporated in 2022. The site is currently under construction.

CFH’s affiliate, 91 East Broadway Housing Development Fund Corporation (“91 East Broadway”), was incorporated in 2022. The site is currently under renovation.

CFH, Jerome Avenue, Blondell Avenue, and 91 East Broadway (collectively, the “Organization”), are not-for-profit corporations, which are tax-exempt pursuant to Section 501(c)(3) of the Internal Revenue Code. The corporations are also exempt from state and local taxes.

The consolidated financial statements include the activities and net assets of CFH, Blondell Avenue, 91 East Broadway and Jerome. CFH is a sole member of Jerome Avenue Care for the Homeless Housing Development Fund Corporation, Blondell Avenue Housing Development Fund Corporation and 91 East Broadway Housing Development Fund Corporation.

In 2023, the Organization provided services to more than 11,398 homeless men, women and children.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. ***Basis of Accounting and Use of Estimates*** - The Organization’s consolidated financial statements have been prepared on the accrual basis of accounting. The Organization adheres to accounting principles generally accepted in the United States of America (“U.S. GAAP”). The preparation of consolidated financial statements in conformity with U.S. GAAP requires the Organization’s management to make estimates and assumptions that affect certain reported amounts and disclosures at the date of the consolidated financial statements. Actual results could differ from those estimates.
- B. ***Principles of Consolidation*** - The consolidated financial statements include the activities of CFH, Jerome, Blondell Avenue and 91 East Broadway. All significant intercompany balances and transactions have been eliminated in consolidation.
- C. ***Basis of Presentation*** - The Organization maintains its net assets under the following two classes:
 - Net assets without donor restrictions – represents net assets that are not subject to donor-imposed stipulations.

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Net assets with donor restrictions – represents net assets subject to donor-imposed stipulations that will be met either by actions of the Organization or the passage of time. When a stipulated time restriction ends or purpose restriction is accomplished, such net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. The Organization reports donor restricted contributions as an increase in net assets without donor restrictions, provided the restrictions are met in the same year the contributions are received.

- D. **Cash, Cash Equivalents and Restricted Cash** - The Organization considers all highly liquid instruments acquired with maturities of three months or less to be cash equivalents. The following table provides a reconciliation of cash, cash equivalents and restricted cash reported within the consolidated statements of financial position that sum to the total of the same such amounts shown in the consolidated statements of cash flows.

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Cash and cash equivalents	\$ 4,018,296	\$ 564,726
Escrow deposits	<u>83,397</u>	<u>27,548</u>
Total	<u>\$ 4,101,693</u>	<u>\$ 592,274</u>

- E. **Investments and Fair Value Measurements** - Investments are recorded at fair value. Fair value measurements are the prices that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy prioritizes observable and unobservable inputs used to measure fair value into three levels, as described in Note 5.
- F. **Government Grants** - Government grants are recorded as revenues to the extent that expenses have been incurred for the purposes specified by the grantors and in accordance with Accounting Standards Update (“ASU”) 2018-08. To the extent amounts received exceed amounts spent, the Organization establishes refundable advances from governmental sources. Any revenue for contracts that has not yet been earned is reclassified as refundable advances from grantors, which amounted to \$7,425,379 and \$6,228,235, respectively, on the consolidated statements of financial position as of December 31, 2023 and 2022. Multi-year local government contracts in the coming years are approximately \$57,000,000 per year with the length of the contracts from 18 months to 371 months remaining. Current year local government contracts recognized were approximately \$21,600,000.
- G. **Accounts Receivable - Patients** - The collection of receivables from third-party payors and patients is the Organization’s primary source of cash for operations and is critical to its operating performance. Accounts receivable – patients is reported at estimated net realizable value. For the years ended December 31, 2023 and 2022, the Organization had determined contractual and charitable discounts and price concessions was \$5,677,797 and \$5,475,796, respectively, on patient services revenues, and as of December 31, 2023 and 2022 was \$16,542,733 and \$9,183,933, respectively, on its patient accounts receivable.
- H. **Allowance for Credit Losses and Uncollectible Receivables** - The Organization determines whether an allowance for credit losses or uncollectable receivables should be provided based on management’s assessment of the aged basis of its receivables, creditworthiness of its donors and borrowers, current economic conditions and historical information. As of both December 31, 2023 and 2022, the Organization determined that no allowance for credit losses or uncollectable receivables was necessary. The Organization generally does not charge interest on past due accounts. Accounts receivable – patients net are written off when deemed uncollectible.
- I. **Escrow Deposits** - Cash in escrow deposits represents cash being held in a maintenance fund, which is required by the Low-Income Investment Fund (Note 8).
- J. **Property and Equipment** - Property and equipment is stated at cost less accumulated depreciation or amortization. These amounts do not purport to represent replacement or realizable values. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets. Leasehold improvements are amortized over the lesser of the useful lives of the improvements or the term of the lease. The Organization capitalizes all property and equipment having a cost of \$1,000 or more and a useful life of at least one year.

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- K. **Deferred Revenues** - Fees collected that relate to programs and/or events that will occur in future periods have been recorded as deferred revenues and will be recognized in the period earned or conditional contributions from non-governmental sources in which the extent of amounts received, exceed amounts earned under the conditions substantially met. The Organization collected conditional contributions from non-governmental sources, in which the conditions were not substantially met of \$650,000 and \$0 as of December 31, 2023 and 2022, respectively and are included within deferred revenues.
- L. **Patient Services Revenue** - The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. Payment arrangements include predetermined fee schedules and discounted charges. Service fees are reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including retroactive adjustments under reimbursement agreements with third-party payors, which are subject to audit by administering agencies. These adjustments are accrued on an estimated basis and are adjusted in future periods as final settlements are determined. The Organization provides care to certain patients under Medicaid and Medicare payment arrangements. Laws and regulations governing the Medicaid and Medicare programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review.

Self-pay revenue is recorded at published charges with charitable care deducted to arrive at gross self-pay patient revenue. Contractual discounts are then deducted to arrive at net self-pay patient revenue before provision for doubtful accounts.

The Organization bills government agencies, third-party payors and individuals after the services are performed or they have completed their portion of the contract. Receivables are due in full when billed and revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization in accordance with the contract. Revenue for performance obligations satisfied over time is recognized as the services are provided. This method depicts the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. The Organization measures the performance obligation from the beginning of the next month or day to the point when it is no longer required to provide services under the contract or has met the requirements to bill for the services provided, which is generally at the end of each month or period of time allowed based on the government agencies' stipulations. All performance obligations relate to contracts with a duration of less than one year, therefore, there are no performance obligations or contract balances that are unsatisfied as of December 31, 2023 and 2022. The performance obligations for these contracts are completed when the service is completed and upon submission of required documentation. The Organization determines the transaction price based on established rates and contracts for services provided. Patient services revenues are recognized in accordance with ASU 2014-09 – Revenue with Contracts with Customers (Topic 606) adopted during 2019.

Accounts receivables from patient services revenue are as follows:

	<u>December 31, 2023</u>	<u>December 31, 2022</u>	<u>January 1, 2022</u>
Accounts receivable – patients, net	<u>\$ 1,184,888</u>	<u>\$ 1,322,572</u>	<u>\$ 913,138</u>

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Program service fees consist of revenues for the following programs:

Patient revenue services as of December 31, 2023 consists of the following:

	<u>Gross Charges</u>	<u>Contractual and Charitable Discounts and Price Concessions</u>	<u>Net Patient Service Revenue</u>
Medicaid	\$ 1,553,830	\$ (127,903)	\$ 1,425,927
Medicaid Managed Care	3,061,455	(2,265,201)	796,254
Child Health Plan	91,720	(73,278)	18,442
Medicare	720,989	(512,865)	208,124
Commercial	304,187	(218,206)	85,981
Self-pay	<u>2,480,344</u>	<u>(2,480,344)</u>	<u>-</u>
Total	8,212,525	(5,677,797)	2,534,728
Medicaid Wraparound			1,533,396
Safety Net payment			581,411
COVID Human Resources & Services Administration			<u>1,589</u>
Total			<u>\$ 4,651,124</u>

Patient revenue services as of December 31, 2022 consists of the following:

	<u>Gross Charges</u>	<u>Contractual and Charitable Discounts and Price Concessions</u>	<u>Net Patient Service Revenue</u>
Medicaid	\$ 1,233,074	\$ (90,640)	\$ 1,142,434
Medicaid Managed Care	2,677,763	(1,950,751)	727,012
Child Health Plan	35,682	(25,233)	10,449
Medicare	709,685	(470,534)	239,151
Commercial	277,216	(180,278)	96,938
Self-pay	<u>2,758,360</u>	<u>(2,758,360)</u>	<u>-</u>
Total	7,691,780	(5,475,796)	2,215,984
Medicaid Wraparound			1,224,157
Safety Net payment			727,986
COVID Vaccination			4,160
COVID Human Resources & Services Administration			<u>5,022</u>
Total			<u>\$ 4,177,309</u>

- M. **Charity Care** - The Organization is open to all patients, regardless of their ability to pay. In the ordinary course of business, the Organization renders services to patients who are financially unable to pay for healthcare. The Organization provides care to these patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than the established rates. Because the Organization does not pursue a collection of amounts determined to qualify as charity care, they are not reported as revenue.

The costs associated with the charitable care services provided are estimated by applying the cost-to charge ratio from the most recently filed cost report to the amount of the gross uncompensated charges for the patients receiving charity care net of Safety Net payment. Total such costs amounted to \$1,269,839 and \$587,764 for the years ended December 31, 2023 and 2022, respectively.

**CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. **Contributions** - Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. The Organization received conditional contributions from non-government sources of \$650,000 and \$0, respectively, that have not been recognized as of December 31, 2023 and 2022 because the conditionals have not been substantially met. There were no contributions receivable as of December 31, 2023. Contributions receivable as of December 31, 2022 are due within one year.

All contributions are considered to be without donor restrictions use unless specifically restricted by the donor. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions.

O. **Donated Services** - Donated services are reported as contributions when the services create or enhance nonfinancial assets, require specialized skills and are provided by individuals possessing those skills and would typically need to be purchased if not provided in-kind. Board members and other individuals volunteer their time and perform a variety of tasks that assist the Organization. These services have not been recorded in the consolidated financial statements as they do not meet the criteria outlined above. There were no donated services during the years ended December 31, 2023 and 2022.

P. **Leases** - The Organization leases real property under operating leases expiring at various dates in the future. The Organization follows Financial Accounting Standards Board ("FASB") ASU 2016-02, Leases (Topic 842) to report how leases are recognized and disclosed.

Q. **Functional Allocation of Expenses** - The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited based on usage or other equitable bases established by management. The expenses that are allocated include salaries and payroll taxes and employee benefits, occupancy, depreciation, insurance, and interest expense, which are allocated based on functionalities of programs and services.

R. **Reclassification** - Certain reclassifications have been made to the 2022 amounts to confirm to the current year presentation.

S. **Adoption of New Accounting Standard** - On January 1, 2023, the Organization adopted ASU 2016-03, Financial Instruments—Credit Losses, (Topic 326), *Measurement of Credit Losses on Financial Instruments* (Accounting Standards Codification ("ASC") 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses. This did not have an impact on the Organization for the year ended December 31, 2023.

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 3 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditures, within one year of the consolidated statements of financial position dates, comprise the following:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 4,018,296	\$ 564,726
Investments	2,151,720	1,943,174
Contributions receivable	-	108,120
NYC Department of Homeless Services receivable	9,832,357	13,289,902
Other government grants and contracts receivable	1,749,516	5,581,830
Accounts receivable – patients, net	<u>1,184,888</u>	<u>1,322,572</u>
Total	18,936,777	22,810,324
Less: Net assets with donor restrictions	<u>-</u>	<u>(94,998)</u>
Total	<u>\$ 18,936,777</u>	<u>\$ 22,715,326</u>

As part of the Organization's liquidity management plan, the Organization invests cash in excess of daily requirements in short-term, liquid investments. In addition, the Organization has a maximum line of credit totaling \$2,500,000 with a financial institution (Note 10B), which can be drawn upon if needed.

NOTE 4 – INVESTMENTS

Investments consist of the following as of December 31:

	<u>2023</u>	<u>2022</u>
Money market funds	\$ 124,980	\$ 80,338
Mutual funds	385,435	373,659
U.S. Government bonds	239,853	104,067
Corporate bonds	140,250	275,479
Equities	<u>1,261,202</u>	<u>1,109,631</u>
	<u>\$ 2,151,720</u>	<u>\$ 1,943,174</u>

Investment (loss) gain consists of the following for the years ended December 31:

	<u>2023</u>	<u>2022</u>
Interest and dividends	\$ 64,305	\$ 49,998
Realized gain	16,291	60,359
Unrealized gain (loss)	147,159	(495,895)
Investment expenses	<u>(19,209)</u>	<u>(20,590)</u>
Net Investment (loss) gain	<u>\$ 208,546</u>	<u>\$ (406,128)</u>

NOTE 5 – FAIR VALUE MEASUREMENTS

In determining fair value, the Organization utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible in its assessment of fair value.

The fair value hierarchy defines three levels as follows:

Level 1: Valuations based on quoted prices (unadjusted) in an active market that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Valuations based on observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Valuations based on unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Investments in money market funds, mutual funds and equities are valued using market prices in active markets (Level 1). Level 1 instrument valuations are obtained from real-time quotes for transactions in active exchange markets involving identical assets. Investments in government bonds and corporate bonds are valued using quoted prices in inactive markets (Level 2). Level 2 instrument valuations are obtained from similar assets or model derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Investments are subject to market volatility which could substantially change their fair values in the near term.

Financial assets carried at fair value as of December 31, 2023 are measured by the fair value hierarchy level as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Money market funds	\$ 124,980	\$ -	\$ 124,980
Mutual funds	385,435	-	385,435
U.S. Government bonds	239,853	-	239,853
Corporate bonds	-	140,250	140,250
Equities	<u>1,261,202</u>	<u>-</u>	<u>1,261,202</u>
	<u>\$ 2,011,470</u>	<u>\$ 140,250</u>	<u>\$ 2,151,720</u>

Financial assets carried at fair value as of December 31, 2022 are measured by the fair value hierarchy level as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Money market funds	\$ 80,338	\$ -	\$ 80,338
Mutual funds	373,659	-	373,659
U.S. Government bonds	-	104,067	104,067
Corporate bonds	275,479	-	275,479
Equities	<u>1,109,631</u>	<u>-</u>	<u>1,109,631</u>
	<u>\$ 1,839,107</u>	<u>\$ 104,067</u>	<u>\$ 1,943,174</u>

NOTE 6 – ACCOUNTS RECEIVABLE – PATIENTS, NET

Patient services receivable consists of the following as of December 31, 2023:

	<u>Gross Charges</u>	<u>Contractual and Charitable Discounts and Price Concessions</u>	<u>Net Patient Service Receivable</u>
Medicaid	\$ 2,014,488	\$ (1,912,213)	\$ 102,275
Medicaid Managed Care	5,198,716	(5,152,670)	46,046
Child Health Plan	127,402	(125,819)	1,583
Medicare	2,216,509	(2,203,152)	13,357
Commercial	752,018	(746,173)	5,845
Self Pay	<u>6,402,706</u>	<u>(6,402,706)</u>	<u>-</u>
Total	16,711,839	(16,542,733)	169,106
Medicaid Wraparound			435,569
Safety Net payment			<u>580,213</u>
Total			<u>\$ 1,184,888</u>

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 6 – ACCOUNTS RECEIVABLE – PATIENTS, NET (Continued)

Patient services receivable consists of the following as of December 31, 2022:

	<u>Gross Charges</u>	<u>Contractual and Charitable Discounts and Price Concessions</u>	<u>Net Patient Service Receivable</u>
Medicaid	\$ 449,080	\$ (326,571)	\$ 122,509
Medicaid Managed Care	3,331,367	(3,138,522)	192,845
Child Health Plan	35,682	(25,232)	10,450
Medicare	1,545,295	(1,403,354)	141,941
Commercial	481,555	(367,892)	113,663
Self Pay	<u>3,922,362</u>	<u>(3,922,362)</u>	<u>-</u>
Total	9,765,341	(9,183,933)	581,408
Medicaid Wraparound			27,505
Safety Net payment			<u>713,659</u>
Total			<u>\$ 1,322,572</u>

NOTE 7 – PROPERTY AND EQUIPMENT, NET

Property and equipment consists of the following as of December 31:

	<u>2023</u>	<u>2022</u>	<u>Estimated Useful Lives</u>
Land	\$ 3,777,810	\$ 3,777,810	
Buildings	36,822,190	36,822,190	40 Years
Furniture and equipment	3,106,855	2,826,639	5 Years
Leasehold improvements	18,238,336	17,981,327	10 - 21 Years
Vehicles	392,634	392,634	5 Years
Construction in progress	<u>2,214,988</u>	<u>727,719</u>	
	64,552,813	62,528,319	
Less: Accumulated depreciation	<u>(13,779,624)</u>	<u>(12,363,931)</u>	
	<u>\$ 50,773,189</u>	<u>\$ 50,164,388</u>	

For the years ended December 31, 2023 and 2022, depreciation expense amounted to \$1,415,693 and \$1,224,506, respectively. During the year ended December 31, 2022, the Organization sold \$42,186 of property and equipment with accumulated depreciation of \$26,789 for \$33,230. The Organization recorded a gain of \$17,833 from the sale and it's included in the accompanying consolidated statements of activities.

On December 29, 2022, 91 East Broadway closed the purchase of the property including land for \$40,600,000. The cost of purchase is included in Land and Buildings as of December 31, 2023 and 2022 and depreciation has not begun. The property is currently under construction. It will be a Safe Haven for eligible Homeless populations when it is placed into operation. The property also has a Federal Qualified Health Center. The project has an estimated completion of third quarter 2024 and is estimated to have \$4 million in additional costs to complete.

There are other ongoing projects included within construction in progress that have an estimated completion through 2029 and have an estimated cost of \$14 million in additional costs to complete.

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 8 – LOANS PAYABLE

In 2007, Jerome borrowed \$10,077,137 from the Low-Income Investment Fund to finance the construction of Susan's Place. The loan is being paid by the New York City Department of Homeless Services ("DHS") directly to the Low-Income Investment Fund as part of the debt service component of the reimbursement for the operations of Susan's Place. As of December 31, 2023 and 2022, there was \$3,946,907 and \$4,616,168 outstanding, respectively. The interest rate is fixed at 8.09% and interest expense was \$348,693 and \$400,837 for the years ended December 31, 2023 and 2022, respectively. The loan matures on August 1, 2028 and the improvements, which are carried as leasehold improvements, are collateral for the Low-Income Investment Fund loan. As part of the loan, Jerome is required to contribute \$10,000 annually into a maintenance fund (Note 2I). These funds can be used as needed for capital expenditures.

In addition, the Organization borrowed \$1,106,862 and \$2,150,000 from its existing line of credit and term loan as of December 31, 2023 and 2022, respectively (Note 10B).

On December 29, 2022, 91 East Broadway received an acquisition loan of \$23,650,000 from a financial institution for the purchase of a property including land. The property will be a Safe Haven for eligible Homeless populations when it is placed into operation. The loan is subject to a fixed interest rate of 5.91% per annum. The loan has a maturity date of December 1, 2053. Monthly interest only payments commence on the first day of the first month following the closing date. The Payment of the principal commences on January 1, 2024. The outstanding loan balance is \$23,650,000 for the years ended December 31, 2023 and 2022.

On December 29, 2022, 91 East Broadway received a building loan of \$8,304,231 from a financial institution in relation to the Safe Haven property. The loan is subject to a fixed interest rate of 5.91% per annum. The loan has a maturity date of December 1, 2053. Monthly interest only payments commence on the first day of the first month following the closing date. The Payment of the principal commences on January 1, 2024. The outstanding loan balance is \$8,304,231 for the years ended December 31, 2023 and 2022.

On December 29, 2022, 91 East Broadway received a project loan of \$8,645,769 from a financial institution in relation to the Safe Haven property. The loan is subject to a fixed interest rate of 5.91% per annum. The loan has a maturity date of December 1, 2053. Monthly interest only payments commence on the first day of the first month following the closing date. The Payment of the principal commences on January 1, 2024. The outstanding loan balance is \$8,645,769 for the years ended December 31, 2023 and 2022.

The outstanding loan balance for Jerome, including 1% accrued interest, amounted to \$355,881 as of December 31, 2022. The loan was repaid during the year ended December 31, 2023.

Future annual principal payments for the years ending after December 31, 2023 and thereafter are as follows:

2024	\$ 2,339,137
2025	1,323,979
2026	1,422,668
2027	1,528,886
2028	1,300,351
Thereafter	<u>37,738,748</u>
	<u>\$ 45,653,769</u>

Total interest expense for the years ended December 31, 2023 and 2022 was \$503,591 and \$509,578, respectively.

CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 9 – LEASES

In 2011, CFH entered into a ten-year operating lease agreement with 30 East 33rd St. Realty LLC, which expired on December 31, 2020. The lease agreement was extended for another ten-year period from January 1, 2021 to December 31, 2030. CFH also rents space for one of its clinics on a month-to-month basis. In November 2018, CFH entered into a ten-year operating lease for space for a clinic at 91 Junius Street in Brooklyn, New York, which expires on October 31, 2028. In December 2018, CFH also signed a lease for a building for a Mental Health Shelter at 427-429 West 52nd Street in New York, New York. The lease term and rental payments for 427-429 West 52nd Street commenced on June 1, 2019 and the occupancy costs are reimbursed by government grants and contract funding.

As of March 1, 2005, Jerome began leasing space under an operating lease agreement, which expires in February 2027. The 1911-21 Jerome Avenue lease is noncancelable, unless the landlord plans to sell the premises and the tenant is given the first right of refusal (Article 29 of the lease agreement). There are no other cancellation clauses in the lease.

In August 2020, the Organization entered into a ten-year operating lease for the space for Safe Haven at 528 Morris Avenue, Bronx. The site was operational on March 29, 2022 as the commencement date for monthly rental payment.

As of December 31, 2023 and 2022 the right-of-use (“ROU”) asset had a balance of \$21,541,258 and \$25,558,675, and the lease liability totaled \$22,795,933 and \$26,911,342, respectively, as shown in the consolidated statements of financial position. The lease liabilities were calculated utilizing the prime rate of 1.89% for leases in effect at the initial adoption date of January 1, 2022. The weighted average of the remaining lease term is 6.01 months, and the weighted average discount rate is 1.85%.

The minimum lease commitments are as follows for the years ending after December 31, 2023:

2024	\$	4,605,211
2025		4,729,250
2026		4,785,955
2027		2,914,289
2028		1,747,111
Thereafter		<u>5,449,166</u>
Total lease payment		24,230,982
Less: present value discount		<u>(1,435,049)</u>
Present value of lease liability	\$	<u>22,795,933</u>

The total rent expense for real property for the years ended December 31, 2023 and 2022 amounted to \$4,667,731 and \$4,183,709, respectively.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

A. *Third-Party Contingencies*

The Organization is responsible for reporting to, and is regulated by, various third parties, among which are the Centers for Medicare and Medicaid Services (“CMS”) and the New York State Department of Health (“DOH”). These agencies, as well as the New York State Office of Attorney General’s Medicaid Fraud Control Unit, the Internal Revenue Service, the New York State Office of the Attorney General’s Charities Bureau, the Office of Inspector General, and other agencies have the right to audit the Organization. These agencies have the right to audit fiscal, as well as programmatic compliance (i.e., clinical documentation, among other compliance requirements).

**CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

A. *Third-Party Contingencies (Continued)*

The Organization is licensed by the NYSDOH to operate an Article 28 Diagnostic and Treatment Center and has been designated as a Federally Qualified Health Center ("FQHC"). As an FQHC, the Organization is reimbursed by the NYSDOH under the Prospective Payment System (PPS).

The healthcare industry is subject to voluminous and complex laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement laws and regulations, anti-kickback and anti-referral law, and false claims prohibitions.

B. *Line of Credit and Term Loan*

On June 2, 2023, the Organization renewed the existing line of credit for \$1,900,000 and a term loan of \$1,600,000 for a total of \$3,500,000. The line of credit carries an interest rate of 3% plus adjusted Secured Overnight Financing Rate ("SOFR"). The term loan carries a Treasury Securities Rate (the "Note Rate") of 2.73% plus 3% above the Note Rate, which has a stated maturity of June 2, 2028. As of December 31, 2023, there was \$1,106,862 outstanding from the Term Loan, which was paid off on February 5, 2024 and is included in loans payable – current in the consolidated statements of financial position, and no amount outstanding from the line of credit. (Note 8). On May 23, 2024, the Organization renewed the existing line of credit for \$2,500,000 through May 23, 2025.

C. *Income Tax*

The Organization believes it has no uncertain income tax positions as of December 31, 2023 and 2022 in accordance with ASC Topic 740, "Income Taxes", which provides standards for establishing and classifying any tax provisions for uncertain tax positions.

NOTE 11 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were restricted for healthcare purposes amounts to \$94,998 as of December 31, 2022. Net assets released from restrictions amounted to \$94,998 and \$1,136,482 for the years ended December 31, 2023, and 2022, respectively.

NOTE 12 – PENSION PLAN

The Organization maintains a defined contribution plan for all eligible employees who have completed one year of service. During the years ended December 31, 2023 and 2022, CFH made contributions of \$187,527 and \$187,315, respectively, to the plan.

NOTE 13 – CONCENTRATIONS

- A. Cash and cash equivalents that potentially subject the Organization to a concentration of credit risk include cash accounts with various financial institutions that exceeded the Federal Deposit Insurance Corporation ("FDIC") insurance limits by approximately \$3,588,000 and \$283,000 as of December 31, 2023 and 2022, respectively.
- B. The PHS Section 330(h) and the DHS grants represent approximately 71% and 67% of total consolidated operating revenues in the accompanying consolidated statements of activities for the years ended December 31, 2023 and 2022, respectively.

**CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 14 – EMPLOYEE RETENTION TAX CREDIT

During the year ended December 31, 2022, the Organization benefited from credits related to the passage of the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act on March 27, 2020, in response to the COVID-19 crisis. As a result, the Organization filed for the employee retention credit in the amount of \$2,497,523, which is included in the accompanying consolidated statements of financial position as of December 31, 2022 and the consolidated statements of activities for the year ended December 31, 2022.

NOTE 15 – SUBSEQUENT EVENTS

Management has evaluated, for potential recognition and disclosure, events subsequent to the date of the consolidated statement of financial position through July 2, 2024, the date the consolidated financial statements were available to be issued.

CARE FOR THE HOMELESS AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Health and Human Services				
Health Center Program Cluster:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless and Public Housing Primary Care)	93.224		\$ 6,680,026	\$ 650,234
American Rescue Plan Act Funding for Health Centers	93.224		90,758	-
Ending the HIV Epidemic	93.224		89,432	-
Integrated Behavioral Health	93.224		51,215	-
Expanding Capacity for Coronavirus Testing (ECT)	93.224		145,170	-
Hypertension	93.224		61,370	-
Total Health Center Program Cluster			<u>7,117,971</u>	<u>650,234</u>
COVID-19 - Provider Relief Funds	93.498		<u>967,300</u>	<u>-</u>
Grants for Capital Development in Health Centers	93.526		<u>22,384</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>8,107,655</u>	<u>650,234</u>
AMOUNTS PROVIDED TO SUBRECIPIENTS				<u>\$ 650,234</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 8,107,655</u>	

**CARE FOR THE HOMELESS AND AFFILIATES
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2023**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the financial activity of the federally assisted programs of Care for the Homeless and Affiliates (the "Organization") for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting, except for amounts passed through to subrecipients which are reported on a cash basis and the ALN 93.498, which is reported in accordance with the Health Resources and Services Administration's Provider Relief Fund Reporting Portal. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

NOTE 3 – INDIRECT COST RATES

The Organization has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – PROVIDER RELIEF FUNDS (FEDERAL ASSISTANCE LISTING #93.498)

The Organization received Provider Relief Funds during 2022 which were spent in 2022. The amounts received from Period 5 (January 1, 2022 to June 30, 2022) are reported on the Schedule for the year ended December 31, 2023. The amounts reported in the Schedule for the COVID-19-Provider Relief Funds are based on the Department of Health and Human Services reporting requirements.



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

The Board of Directors
Care for the Homeless and Affiliates
New York, NY

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Care for the Homeless and Affiliates (collectively, the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2023, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 2, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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Purpose of this Report

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

Mayer Hoffman McCann CPAs

New York, NY

July 2, 2024



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

The Board of Directors
Care for the Homeless and Affiliates
New York, NY

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Care for the Homeless and Affiliates' (collectively, the "Organization") compliance with the types of compliance requirements identified as subject to audit in the *Office of Management and Budget ("OMB") Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended December 31, 2023. The Organization's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditors' Responsibilities for the Audit of Compliance* section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

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Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditors' Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



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

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

Mayer, Roffman, McCann & PAs

New York, NY

July 2, 2024

**CARE FOR THE HOMELESS AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Section I—Summary of Auditors' Results

Consolidated Financial Statements

Type of Auditors' report issued:	_____	Unmodified
Internal control over financial reporting:		
Material weaknesses identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency identified not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None reported
Noncompliance material to consolidated financial statements noted?	_____ Yes	_____ <u>X</u> No

Federal Awards

Internal control over major program:		
Material weaknesses identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency identified not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None reported
Type of auditors' report issued on compliance for major program:	_____	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	_____ Yes	_____ <u>X</u> No

Identification of major program:

- Federal Assistance Listing Number 93.224 - Health Center Program Cluster
- Federal Assistance Listing Number 93.498 – Provider Relief Funds (PRF) and American Rescue Plan (ARP) Rural Distribution

Dollar threshold used to distinguish between Type A and Type B programs:	_____	\$750,000
Auditee qualified as low-risk auditee?	_____ <u>X</u> Yes	_____ No

Section II—Consolidated Financial Statement Findings

No matters were reported.

Section III—Federal Award Findings

None.

**CARE FOR THE HOMELESS AND AFFILIATES
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Prior Year Findings:

No matters were reported.