

Form 990

UNDERSTANDING MORE ABOUT OUR NON-
PROFIT TAX RETURN

WHAT IS THE 990?

- ▶ A public informational tax form for tax-exempt organizations.
- ▶ Filed Annually
- ▶ \$50,000 or more in gross receipts
- ▶ Due 5 months after end of fiscal year (One Place November 15th)

Form 990 Users

- ▶ Donors
- ▶ Foundations and Corporations
- ▶ Volunteers
- ▶ Other Non-Profits

Form 990 Consists of:

- ▶ 12 Page Return
 - ▶ Snapshot summary page
 - ▶ Program accomplishments
 - ▶ Required schedules
 - ▶ IRS Filings and Compliance
 - ▶ Governing body & Policies and procedures
 - ▶ Compensation of officers
 - ▶ Revenue
 - ▶ Expenditures
 - ▶ Balance Sheet
- ▶ Up to 16 Schedules

Part I: Summary

Jll Signed Copy FY 19 20.pdf - Adobe Acrobat Reader DC (32-bit)

View Sign Window Help

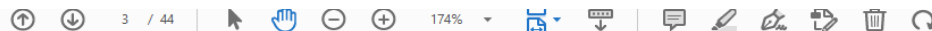
Tools Form 990 Full Sign...

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

Year of formation: 1998 State of legal domicile: NC

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>The Onslow County Partnership for Children unites all sectors of the community toward the healthy development of children.</u>	
	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 11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 10
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5 95
	6	Total number of volunteers (estimate if necessary)	6 199
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
	b	Net unrelated business taxable income from Form 990-T, line 39	7b 0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 10,883,291 Current Year 10,808,161
	9	Program service revenue (Part VIII, line 2g)	136,981 122,589
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0 0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	40,255 714,997
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,060,527 11,645,747
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,665,726 6,010,099
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0 0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,676,413 3,910,441
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0 0
	b	Total fundraising expenses (Part IX, column (D), line 25) 40,848	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,563,991 1,714,463
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	10,906,130 11,635,003
19	Revenue less expenses. Subtract line 18 from line 12	154,397 10,744	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 813,749 End of Year 796,250
	21	Total liabilities (Part X, line 26)	37,504 9,261
	22	Net assets or fund balances. Subtract line 21 from line 20	776,245 786,989

Part III: Program Service Accomplishments



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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The Onslow County Partnership for Children unites all sectors of the community toward the healthy development of children.

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

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

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

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

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

4a (Code:) (Expenses \$ 1,737,824 including grants of \$ 0) (Revenue \$ 0)

EARLY HEAD START (5525): OCPC is the grantee for Early Head Start in our community. Early Head Start is a federal program regulated by the Department of Health and Human Services - Office of Head Start, and serves families with children up to the age of three, and pregnant women that meet Head Start eligibility. The home-based program has funding to provide comprehensive services to 72 children focusing on healthy development and includes a weekly in-home visit utilizing a curriculum that facilitates positive parent- child interactions in the areas of school readiness, health, safety, nutrition, social and emotional well-being, and physical growth and development. The Child Care Partnership program is funded to provide center-based services to 42 children from 6-weeks to 3-years-old. Children are in a classroom setting Monday through Friday and participate in planned activities to support each child's individual development using the Head Start Early Learning Outcomes Framework. Children's growth and development are tracked through formative assessments with individualized goals for each child. While Early Head Start is focused on school readiness, children and their families are fully supported through comprehensive services that ensure children

Part IV: Checklist of Schedules

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10 ✓	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	✓
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	✓

Part VI: Governance & Management

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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

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 11		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 10		
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		✓
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		✓
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		✓
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		✓
6 Did the organization have members or stockholders?	6		✓
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		✓
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		✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	✓	
b Each committee with authority to act on behalf of the governing body?	8b	✓	
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		✓

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

[illegible]

Parts VIII & IX: Revenues and Expenses

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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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 109,119				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 10,680,250				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 18,792				
	g Noncash contributions included in lines 1a-1f	1g \$ 0				
	h Total. Add lines 1a-1f		10,808,161			
Program Service Revenue	2a Training Fees	Business Code 611430	12,800	12,800	0	0
	b CEU Revenue	611430	3,365	3,365	0	0
	c Child Advocacy Program Revenue	624110	93,449	93,449	0	0
	d					
	e					
	f All other program service revenue		12,975	12,975	0	0

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Part IX Statement of Functional Expenses
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).
Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	6,002,774	6,002,774		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	7,325	7,325		
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	236,869	106,199	123,778	6,892
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,964,603	2,684,474	278,648	1,481

Parts X & XI: Balance Sheet & Reconciliation of Net Assets

Part X Balance Sheet		Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/>	
		(A) Beginning of year	(B) End of year
1	Cash—non-interest-bearing	800,509	780,647
2	Savings and temporary cash investments		
3	Pledges and grants receivable, net		
4	Accounts receivable, net	3,240	5,603
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		
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)		
7	Notes and loans receivable, net		
8	Inventories for sale or use		
9	Prepaid expenses and deferred charges		
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		
10b	Less: accumulated depreciation		
11	Investments—publicly traded securities		
12	Investments—other securities. See Part IV, line 11		
13	Investments—program-related. See Part IV, line 11		
14	Intangible assets		
15	Other assets. See Part IV, line 11	10,000	10,000
16	Total assets. Add lines 1 through 15 (must equal line 33)	813,749	796,250
17	Accounts payable and accrued expenses	37,504	9,261
18	Grants payable		
19	Deferred revenue		
20	Tax-exempt bond liabilities		
21	Energy or extended account liability. Complete Part IV of Schedule D		

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,645,747
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,635,003
3	Revenue less expenses. Subtract line 2 from line 1	3	10,744
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	776,245
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
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	786,989

Part XII: Financial Statements

32, column (B) | 10 | 786,989

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>Modified Cash Basis</u> If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		<input checked="" type="checkbox"/>
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<input checked="" type="checkbox"/>	
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 .	<input checked="" type="checkbox"/>	

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Resources for Form 990 Research:

- ▶ Guidestar
- ▶ Charity Navigator
- ▶ Charity Watch
- ▶ National Center for Charitable Statistics