

Return of Organization Exempt From Income Tax

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2450 NORTH WADING RIVER RD City or town, state or province, country, and ZIP or foreign postal code WADING RIVER, NY 11792	D Employer identification number 11-1633572 E Telephone number (631) 929-6200
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 55,472,000. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
J Website: ▶ WWW.LITTLEFLOWERNY.ORG		L Year of formation: 1929 M State of legal domicile: NY
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O																									
Activities & Governance	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 15 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 15 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 625 6 Total number of volunteers (estimate if necessary) 6 55 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		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">1,339,889.</td> <td style="text-align: right;">2,005,736.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">51,214,517.</td> <td style="text-align: right;">52,157,833.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">56,335.</td> <td style="text-align: right;">152,533.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">751,741.</td> <td style="text-align: right;">675,190.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">53,362,482.</td> <td style="text-align: right;">54,991,292.</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	1,339,889.	2,005,736.	9 Program service revenue (Part VIII, line 2g)	51,214,517.	52,157,833.	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	56,335.	152,533.	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	751,741.	675,190.	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	53,362,482.	54,991,292.						
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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 CORINNE HAMMONS, CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name PATRICK YU, CPA	Preparer's signature Date Check <input checked="" type="checkbox"/> if self-employed PTIN P00675982
	Firm's name ▶ BAKER TILLY US, LLP Firm's address ▶ ONE PENN PLAZA, SUITE 3000 NEW YORK, NY 10119	Firm's EIN ▶ 39-0859910 Phone no. 212.697.6900

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

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Form 990 (2020)

11-1633572 Page 2

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:
LITTLE FLOWER IS COMMITTED TO IMPROVING THE WELL-BEING OF THE CHILDREN, FAMILIES, AND INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES ACROSS NYC AND LONG ISLAND SO THEY CAN REACH THEIR FULL POTENTIAL. LITTLE FLOWER TRANSFORMS CARING INTO ACTION TO IMPROVE THE LIVES OF

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 \$ 13,763,493. including grants of \$ 4,200.) (Revenue \$ 14,885,485.)
FOSTER BOARDING HOME - PROVIDES FOSTER CARE FOR CHILDREN IN NEED IN THE NYC METROPOLITAN AREA. APPROXIMATELY 445 CHILDREN BETWEEN BIRTH AND 21 YEARS ARE SERVED MONTHLY.

4b (Code: _____) (Expenses \$ 12,427,081. including grants of \$ _____) (Revenue \$ 13,954,704.)
ADULT RESIDENTIAL SERVICES - PROVIDE SHELTER & CARE FOR DEVELOPMENTALLY DISABLED ADULTS, SERVED APPROX. 64 ADULTS PER MONTH.
FAMILY CARE - PROVIDES PROVIDER HOMES FOR 68 DEVELOPMENTALLY DISABLED ADULTS IN SUFFOLK AND QUEENS.

4c (Code: _____) (Expenses \$ 11,359,138. including grants of \$ _____) (Revenue \$ 13,271,656.)
RESIDENTIAL TREATMENT CENTER - PROVIDE SHELTER AND CARE FOR CHALLENGED SCHOOL-AGED CHILDREN. APPROXIMATELY 89 CHILDREN ARE SERVED MONTHLY.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 7,500,903. including grants of \$ 17,115.) (Revenue \$ 10,045,988.)

4e Total program service expenses **45,050,615.**

**LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK**

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> ?	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 Revenue Procedure 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</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

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

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	X
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	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
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 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 lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash 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 in Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 110	
b Enter the number of Forms W-2G included in 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	

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		625
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

**LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK**

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	15	
b	Enter the number of voting members included on line 1a, above, who are independent	15	
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 in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	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 in 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 in 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 **▶**
NILDA M. DIAZ, MBA - (631) 929-6200
2450 NORTH WADING RIVER RD, WADING RIVER, NY 11792

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CORINNE HAMMONS CHIEF EXECUTIVE OFFICER	31.50 3.50			X			273,377.	30,375.	25,000.	
(2) NILDA M. DIAZ CHIEF FINANCIAL OFFICER	31.50 3.50			X			199,179.	22,131.	14,443.	
(3) ALISSA DEAKIN CHIEF PROGRAM OFFICER	35.00 0.00				X		183,359.	0.	15,659.	
(4) MELINDA KONIGSBERG SVP, HEALTH & MEDICAL SERVICES	35.00 0.00				X		175,679.	0.	21,293.	
(5) MARY KNOX PROGRAM DIRECTOR	35.00 0.00				X		160,357.	0.	8,339.	
(6) KAREN CURLEY VP, DEVELOPMENT	35.00 0.00				X		161,875.	0.	8,750.	
(7) MICHELLE A. AMATO CHIEF OF STAFF	35.00 0.00				X		145,924.	0.	27,149.	
(8) HOWARD H NOLAN CHAIRMAN	2.00 0.00	X		X			0.	0.	0.	
(9) PAUL J. GARAVENTE VICE CHAIRMAN	2.00 2.00	X		X			0.	0.	0.	
(10) REV PATRICK J WEST VICE CHAIRMAN	2.00 0.00	X		X			0.	0.	0.	
(11) LEONARD SCIOSCIA TREASURER	2.00 0.00	X		X			0.	0.	0.	
(12) HONORABLE JAMES HUDSON SECRETARY	2.00 0.00	X		X			0.	0.	0.	
(13) BARBARA CONLEY BOARD MEMBER	2.00 2.00	X					0.	0.	0.	
(14) JOHN CORBETT BOARD MEMBER	2.00 0.00	X					0.	0.	0.	
(15) J KEITH FELL ESQ BOARD MEMBER	2.00 0.00	X					0.	0.	0.	
(16) REV. PETER J. GARRY BOARD MEMBER	2.00 0.00	X					0.	0.	0.	
(17) DAVID GILMARTIN JR. BOARD MEMBER	2.00 0.00	X					0.	0.	0.	

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) PASTOR MATT GRECO BOARD MEMBER	2.00 0.00	X						0.	0.	0.
(19) ROBERT GRIFFITH BOARD MEMBER	2.00 0.00	X						0.	0.	0.
(20) BARBARA KULLEN BOARD MEMBER	2.00 0.00	X						0.	0.	0.
(21) REV. ROBERT SMITH BOARD MEMBER	2.00 0.00	X						0.	0.	0.
(22) JOSEPH TRAINOR BOARD MEMBER	2.00 2.00	X						0.	0.	0.
1b Subtotal							1,299,750.	52,506.	120,633.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							1,299,750.	52,506.	120,633.	

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 **24**

	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
BAKER TILLY US, LLP, 1500 RXR PLAZA, WEST TOWER, UNIONDALE, NY 11556	AUDIT / ACCOUNTING SERVICES	216,975.
DR. JEFFERY HAMMERMAN 40 COTTONTAIL ROAD, MELVILLE, NY 11747	MENTAL HEALTH SERVICES	148,040.
DAVID HEUMAN 4 HURLEY COURT, FAR ROCKAWAY, NY 11691	MENTAL HEALTH SERVICES	146,047.
BERNARD HOFFNAN 12 FAULKER LANE, DIX HILLS, NY 11746	MENTAL HEALTH SERVICES	108,240.

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**

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

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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	216,785.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	562,155.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,226,796.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			2,005,736.			
Program Service Revenue	2 a FOSTER BOARDING HOME	Business Code	624100	14,885,485.	14,885,485.		
	b RESIDENTIAL TREATMENT CENTER		624100	13,271,656.	13,271,656.		
	c ADULT RESIDENTIAL SERVICES		624100	10,915,503.	10,915,503.		
	d MEDICAL/MENTAL HEALTH		624100	6,337,476.	6,337,476.		
	e FAMILY CARE		624100	3,039,201.	3,039,201.		
	f All other program service revenue		624100	3,708,512.	3,708,512.		
	g Total. Add lines 2a-2f			52,157,833.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			67,635.		67,635.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real		17,940.			
		(ii) Personal					
		6b Less: rental expenses		0.			
	6c Rental income or (loss)		17,940.				
	d Net rental income or (loss)			17,940.		17,940.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities		530,982.			
		(ii) Other					
		7b Less: cost or other basis and sales expenses		446,084.			
	7c Gain or (loss)		84,898.				
	d Net gain or (loss)			84,898.		84,898.	
8 a Gross income from fundraising events (not including \$ 216,785. of contributions reported on line 1c). See Part IV, line 18							
	8a		34,624.				
	8b Less: direct expenses		34,624.				
c Net income or (loss) from fundraising events			0.				
9 a Gross income from gaming activities. See Part IV, line 19							
	9a						
	9b Less: direct expenses						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances							
	10a						
	10b Less: cost of goods sold						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a ADMINISTRATIVE FEE	Business Code	624100	475,371.		475,371.	
	b LFUFSD REIMBURSEMENT		624100	177,046.		177,046.	
	c MISCELLANEOUS INCOME		900099	4,833.		4,833.	
	d All other revenue						
	e Total. Add lines 11a-11d			657,250.			
12 Total revenue. See instructions			54,991,292.	52,157,833.	0.	827,723.	

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Form 990 (2020)

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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 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	21,315.	21,315.		
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	601,004.		601,004.	
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	24,656,730.	20,973,214.	3,226,526.	456,990.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,783,466.	1,521,138.	248,217.	14,111.
9 Other employee benefits	4,970,164.	4,146,554.	785,146.	38,464.
10 Payroll taxes	1,936,746.	1,613,408.	308,371.	14,967.
11 Fees for services (nonemployees):				
a Management				
b Legal	230,787.	90,808.	139,979.	
c Accounting	293,799.		293,799.	
d Lobbying	13,049.		13,049.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,918,682.	2,241,096.	670,087.	7,499.
12 Advertising and promotion	26,843.	3,655.	23,188.	
13 Office expenses	392,979.	328,063.	56,033.	8,883.
14 Information technology				
15 Royalties				
16 Occupancy	2,615,926.	2,332,007.	256,608.	27,311.
17 Travel	249,420.	240,899.	8,248.	273.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	57,525.	41,332.	14,796.	1,397.
20 Interest	154,169.	111,557.	38,040.	4,572.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	829,976.	538,819.	166,854.	124,303.
23 Insurance	904,556.	655,037.	243,480.	6,039.
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 FOSTER PARENT PAYMENTS	6,937,882.	6,937,882.		
b SUPPLIES & EQUIPMENT	846,471.	729,950.	114,272.	2,249.
c REPAIRS & MAINTENANCE	791,024.	730,391.	58,720.	1,913.
d FOOD & CLOTHING	615,073.	611,375.	904.	2,794.
e All other expenses	1,592,225.	1,182,115.	394,583.	15,527.
25 Total functional expenses. Add lines 1 through 24e	53,439,811.	45,050,615.	7,661,904.	727,292.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,274,247.	1	11,289,296.
	2 Savings and temporary cash investments	139,846.	2	441,547.
	3 Pledges and grants receivable, net	47,851.	3	7,776.
	4 Accounts receivable, net	15,417,260.	4	14,084,570.
	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	691,649.	9	451,088.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 24,827,016.		
	b Less: accumulated depreciation	10b 15,835,137.		
	11 Investments - publicly traded securities	9,050,887.	10c	8,991,879.
	12 Investments - other securities. See Part IV, line 11	1,357,034.	11	2,256,133.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	1,084,126.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	29,062,900.	15	17,166,650.	
		16	54,688,939.	
Liabilities	17 Accounts payable and accrued expenses	7,716,255.	17	9,474,097.
	18 Grants payable		18	
	19 Deferred revenue	399,255.	19	5,172,882.
	20 Tax-exempt bond liabilities	571,425.	20	500,622.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	451,364.	21	538,422.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	905,485.	23	1,365,273.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	4,948,171.	25	21,765,513.
	26 Total liabilities. Add lines 17 through 25	14,991,955.	26	38,816,809.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	13,447,962.	27	14,900,879.
	28 Net assets with donor restrictions	622,983.	28	971,251.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	14,070,945.	32	15,872,130.
	33 Total liabilities and net assets/fund balances	29,062,900.	33	54,688,939.

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

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	54,991,292.
2	Total expenses (must equal Part IX, column (A), line 25)	2	53,439,811.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,551,481.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,070,945.
5	Net unrealized gains (losses) on investments	5	314,057.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-64,353.
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	15,872,130.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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 checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
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? _____		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 _____		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

Name of the organization LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK
Employer identification number 11-1633572

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income.
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row.

LITTLE FLOWER CHILDREN AND FAMILY

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	625,524.	732,276.	1357803.	1339889.	2005736.	6061228.
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	625,524.	732,276.	1357803.	1339889.	2005736.	6061228.
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)						812,565.
6 Public support. Subtract line 5 from line 4.						5248663.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	625,524.	732,276.	1357803.	1339889.	2005736.	6061228.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	92,856.	148,900.	152,735.	156,166.	85,575.	636,232.
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.)	471,354.	513,049.	577,374.	666,365.	691,874.	2920016.
11 Total support. Add lines 7 through 10						9617476.
12 Gross receipts from related activities, etc. (see instructions)					12	257,685,869.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	54.57 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	52.32 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<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"/>

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
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? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<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).		

LITTLE FLOWER CHILDREN AND FAMILY

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

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:

MISCELLANEOUS INCOME

2016 AMOUNT: \$ 196,926.

2017 AMOUNT: \$ 272,237.

2018 AMOUNT: \$ 10,224.

2019 AMOUNT: \$ 8,534.

2020 AMOUNT: \$ 4,833.

ADMINISTRATIVE FEE

2016 AMOUNT: \$ 158,190.

2017 AMOUNT: \$ 162,612.

2018 AMOUNT: \$ 339,246.

2019 AMOUNT: \$ 433,362.

2020 AMOUNT: \$ 475,371.

NYS BREAKFAST & LUNCH PROGRAM

2016 AMOUNT: \$ 47,306.

LFUFSD REIMBURSEMENT

2018 AMOUNT: \$ 155,623.

2019 AMOUNT: \$ 163,479.

2020 AMOUNT: \$ 177,046.

INTEREST FROM AFFILIATES

2019 AMOUNT: \$ 7,153.

INCOME FROM FUNDRAISING EVENTS

LITTLE FLOWER CHILDREN AND FAMILY

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.)

2016 AMOUNT: \$ 68,932.

2017 AMOUNT: \$ 78,200.

2018 AMOUNT: \$ 72,281.

2019 AMOUNT: \$ 53,837.

2020 AMOUNT: \$ 34,624.

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.**

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 LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK	Employer identification number 11-1633572
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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.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		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.		
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) 2017	(b) 2018	(c) 2019	(d) 2020	(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					

LITTLE FLOWER CHILDREN AND FAMILY

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	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		13,049.
j Total. Add lines 1c through 1i			13,049.
2a Did the activities in line 1 cause the organization to be not 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 expenditure 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:

LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK IS A MEMBER OF THE IAC. AS A MEMBER \$13,049 OF ANNUAL DUES PAID TO THE COALITION REPRESENT FUNDS USED FOR GOVERNMENT RELATIONS REPRESENTATION.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK Employer identification number 11-1633572

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

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

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure). 2. Conservation contribution details (2a-2d table). 3-9. Monitoring and enforcement questions (Yes/No).

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.

Form with sections 1a-1b and 2. 1a: Text of footnote for art collection. 1b: Amounts for art collection (Revenue, Assets). 2: Amounts for art collection for financial gain (Revenue, Assets).

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

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

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

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

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

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		302,136.		302,136.
b Buildings		11,222,390.	6,249,815.	4,972,575.
c Leasehold improvements		6,743,090.	5,255,835.	1,487,255.
d Equipment		5,601,884.	3,985,997.	1,615,887.
e Other		957,516.	343,490.	614,026.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,991,879.

**LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK**

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, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) CASH HELD AS AGENT	538,422.
(2) DUE FROM AFFILIATES	208,095.
(3) CONSTRUCTION IN PROGRESS	50,069.
(4) OTHER ASSETS	615,780.
(5) ROU OPERATING LEASE	15,754,284.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	17,166,650.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO GOVERNMENTAL AGENCIES	5,137,615.
(3) OTHER LIABILITIES	231,528.
(4) DUE TO AFFILIATE	119,352.
(5) OPERATING LEASE LIABILITIES	16,277,018.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	21,765,513.

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 ...

LITTLE FLOWER CHILDREN AND FAMILY
 SERVICES OF NEW YORK

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	55,305,349.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	314,057.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	314,057.
3	Subtract line 2e from line 1	3	54,991,292.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	54,991,292.

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	53,439,811.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	53,439,811.
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	53,439,811.

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 IV, LINE 2B:

THE AGENCY ACTS AS AN AGENT FOR ADULT CONSUMERS WHO PARTICIPATE IN THEIR PROGRAMS, WHO RECEIVE BENEFITS AND RETIREMENT INCOME PAYMENTS FROM GOVERNMENTAL AND PRIVATE SOURCES. THE AGENCY MAINTAINS THE RECORDS AND IS RESPONSIBLE FOR DISBURSING PAYMENTS OUT OF THESE FUNDS FOR CONSUMERS' PERSONAL EXPENSES.

PART X, LINE 2:

MANAGEMENT EVALUATED THE AGENCY'S TAX POSITIONS AND CONCLUDED THAT THE AGENCY HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD ("FASB") ACCOUNTING STANDARDS CODIFICATION ("ASC") NO.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization **LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK** Employer identification number **11-1633572**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total				▶		

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

LITTLE FLOWER CHILDREN AND FAMILY

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		PLAY FORE OTHERS VIRTU (event type)	FOSTERING HOPE (event type)	2 (total number)		
Revenue	1	Gross receipts	166,728.	64,165.	20,516.	251,409.
	2	Less: Contributions	144,387.	56,151.	16,247.	216,785.
	3	Gross income (line 1 minus line 2)	22,341.	8,014.	4,269.	34,624.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	22,340.	8,014.	4,270.	34,624.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				34,624.
11	Net income summary. Subtract line 10 from line 3, column (d)				0.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

LITTLE FLOWER CHILDREN AND FAMILY

Schedule G (Form 990 or 990-EZ) 2020 SERVICES OF NEW YORK

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17 Mandatory distributions:
 - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
 - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK**

Employer identification number
11-1633572

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____
- 3** Enter total number of other organizations listed in the line 1 table ▶ _____

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

Schedule I (Form 990) 2020

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	27	21,315.	0.		

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

PART I, LINE 2:

LITTLE FLOWER CHILDREN AND FAMILY SERVICES HAS A SCHOLARSHIP PROGRAM FOR CHILDREN IN ITS FOSTER CARE PROGRAM. THE SCHOLARSHIPS ARE FOR \$1,500 ANNUALLY, BROKEN UP IN TWO PAYMENTS OF \$750.00. THE FOSTER CHILD NEEDS TO BE ACCEPTED TO COLLEGE/SCHOOLS BEFORE APPLYING FOR THE SCHOLARSHIP. ALL APPLICATIONS ARE REVIEWED BY MANAGEMENT.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2020

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization **LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK** Employer identification number **11-1633572**

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 checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input 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		

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

Schedule J (Form 990) 2020

LITTLE FLOWER CHILDREN AND FAMILY
 SERVICES OF NEW YORK

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 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) CORINNE HAMMONS CHIEF EXECUTIVE OFFICER	(i)	273,377.	0.	0.	23,200.	0.	296,577.	0.
	(ii)	30,375.	0.	0.	1,800.	0.	32,175.	0.
(2) NILDA M. DIAZ CHIEF FINANCIAL OFFICER	(i)	199,179.	0.	0.	0.	12,999.	212,178.	0.
	(ii)	22,131.	0.	0.	0.	1,444.	23,575.	0.
(3) ALISSA DEAKIN CHIEF PROGRAM OFFICER	(i)	183,359.	0.	0.	0.	15,659.	199,018.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MELINDA KONIGSBERG SVP, HEALTH & MEDICAL SERVICES	(i)	175,679.	0.	0.	0.	21,293.	196,972.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MARY KNOX PROGRAM DIRECTOR	(i)	160,357.	0.	0.	0.	8,339.	168,696.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) KAREN CURLEY VP, DEVELOPMENT	(i)	161,875.	0.	0.	0.	8,750.	170,625.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) MICHELLE A. AMATO CHIEF OF STAFF	(i)	145,924.	0.	0.	0.	27,149.	173,073.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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 3:

LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK'S EXECUTIVE BOARD
COMMITTEE DETERMINES, REVIEWS AND APPROVES THE CEO & CFO'S COMPENSATION
ARRANGEMENTS ANNUALLY AT THE EXECUTIVE BOARD MEETING. THEY USE COMPARABLES
AND PERFORMANCE EVALUATION CRITERIA.

PART I, LINE 4B:

CORINNE HAMMONS - \$7,000 457F CONTRIBUTION
CORINNE HAMMONS - \$18,000 457B CONTRIBUTION

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK** Employer identification number **11-1633572**

Part I Bond Issues											
SEE PART VI FOR COLUMN (F) CONTINUATIONS											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	64990BVN0	02/10/16	759,637.	CONSTRUCTION AND EQUIPPING OF FACI		X		X	X	
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired	198,214.									
2 Amount of bonds legally defeased										
3 Total proceeds of issue	759,637.									
4 Gross proceeds in reserve funds	36,954.									
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds	15,192.									
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds	707,491.									
11 Other spent proceeds										
12 Other unspent proceeds										
13 Year of substantial completion	2016									
	Yes	No	Yes	No	Yes	No	Yes	No		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X								
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government00 %		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government00 %		%		%		%
6 Total of lines 4 and 500 %		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?	X							
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		X						
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X							
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								
	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: DORMITORY AUTHORITY OF THE STATE OF NEW YORK

(F) DESCRIPTION OF PURPOSE: CONSTRUCTION AND EQUIPPING OF FACILITY

PART III, ITEM 9, PART IV, ITEM 7 AND PART V:

LITTLE FLOWER CHILDREN AND FAMILY SERVICES HAS IMPLEMENTED A POST-ISSUANCE COMPLIANCE POLICY. THIS POLICY INCLUDES WRITTEN PROCEDURES TO ENSURE THAT VIOLATIONS OF FEDERAL TAX REQUIREMENTS ARE TIMELY IDENTIFIED AND CORRECTED.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization	LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK	Employer identification number	11-1633572
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LITTLE FLOWER IS COMMITTED TO IMPROVING THE WELL-BEING OF THE CHILDREN, FAMILIES, AND INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES ACROSS NYC AND LONG ISLAND SO THEY CAN REACH THEIR FULL POTENTIAL. LITTLE FLOWER TRANSFORMS CARING INTO ACTION TO IMPROVE THE LIVES OF THOSE WE SERVE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THOSE WE SERVE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

MEDICAL/MENTAL HEALTH - PROVIDE MEDICAL, DENTAL, PSYCHOLOGICAL TREATMENT & PRESCRIPTION DRUGS FOR CONSUMERS IN ALL PROGRAMS. APPROXIMATELY 569 CONSUMERS ARE SERVED MONTHLY.

EXPENSES \$ 5,105,409. INCLUDING GRANTS OF \$ 0. REVENUE \$ 6,337,476.

DAY HABILITATION & HEALTH HOME

EXPENSES \$ 2,378,379. INCLUDING GRANTS OF \$ 0. REVENUE \$ 3,274,391.

GRANTS

EXPENSES \$ 17,115. INCLUDING GRANTS OF \$ 17,115. REVENUE \$ 434,121.

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

PRIOR TO ITS FILING, THE 990 IS REVIEWED AND APPROVED BY THE CHAIR OF THE BOARD AND THE FINANCE COMMITTEE. THE 990 IS THEN DISTRIBUTED TO THE FULL BOARD OF TRUSTEES BEFORE BEING FILED WITH THE IRS.

Name of the organization	LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK	Employer identification number	11-1633572
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FORM 990, PART VI, SECTION B, LINE 12C:

NO MEMBER OF THE BOARD OF DIRECTORS OF LITTLE FLOWER CHILDREN & FAMILY SERVICES OF NEW YORK OR ANY OFFICER OR EMPLOYEE OF LITTLE FLOWER CHILDREN & FAMILY SERVICES OF NEW YORK SHALL USE SUCH POSITION OR EMPLOYMENT OR ANY KNOWLEDGE OF INFORMATION GAINED THERE FROM SO AS TO CREATE A POSSIBLE CONFLICT BETWEEN THE INTEREST OF LITTLE FLOWER CHILDREN & FAMILY SERVICES OF NEW YORK AND THE INTEREST OF SUCH BOARD MEMBER, OFFICER OR EMPLOYEE. FULL DISCLOSURE SHALL BE MADE BY ANY AFFECTED BOARD MEMBER, OFFICER OR EMPLOYEE IN ADVANCE TO THE BOARD OF DIRECTORS OF ALL MATERIAL FACTS PERTAINING TO ANY MATTER SUBJECT TO SUCH POSSIBLE CONFLICT OF INTEREST WHICH IS PROPOSED TO BE SUBMITTED TO THE BOARD FOR ACTION. THE RESOLUTION SHALL BE REAFFIRMED BY THE BOARD OF DIRECTORS EACH YEAR AT THE ANNUAL MEETING OF THE BOARD OR UNTIL SUCH TIME AS THE SUBSTANCE OF THE RESOLUTION IS INCORPORATED INTO THE BY-LAWS OF THE CORPORATION.

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

LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK'S EXECUTIVE BOARD COMMITTEE DETERMINES, REVIEWS AND APPROVES THE CEO & CFO'S COMPENSATION ARRANGEMENTS ANNUALLY AT THE EXECUTIVE BOARD MEETING. THEY USE COMPARABLES AND PERFORMANCE EVALUATION CRITERIA.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

**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.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization **LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK** Employer identification number **11-1633572**

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
LFCFS OF NEW YORK LLC - 37-1802383 2450 NORTH WADING RIVER RD WADING RIVER, NY 11792	HOLD INVESTMENTS AND OTHER ASSETS	NEW YORK	0.	0.	LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK
LFCFS HOLDING LLC - 81-1397428 2450 NORTH WADING RIVER RD WADING RIVER, NY 11792	HOLD INVESTMENTS AND OTHER ASSETS	NEW YORK	0.	0.	LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK

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
ST JOHNS RESIDENCE FOR BOYS, INC - 11-3307242, 150 BEACH 110TH STREET, ROCKAWAY PARK, NY 11694	RESIDENTIAL FOSTER CARE AGENCY FOR CHILDREN RANGING IN AGES FROM 12-21	NEW YORK	501(C)(3)	LINE 7	LITTLE FLOWER CHILDREN AND FAMILY SERVICES	X	

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

Schedule R (Form 990) 2020

SEE PART VII FOR CONTINUATIONS

LITTLE FLOWER CHILDREN AND FAMILY

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(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 Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

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.

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		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) ST. JOHN'S RESIDENCE FOR BOYS, INC.	O	475,371.	COST
(2)			
(3)			
(4)			
(5)			
(6)			

LITTLE FLOWER CHILDREN AND FAMILY
SERVICES OF NEW YORK

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate 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		Yes	No	

Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

ST JOHNS RESIDENCE FOR BOYS, INC

PRIMARY ACTIVITY: RESIDENTIAL FOSTER CARE AGENCY FOR CHILDREN RANGING IN AGES FROM 12-21 YEAR

DIRECT CONTROLLING ENTITY: LITTLE FLOWER CHILDREN AND FAMILY SERVICES OF NEW YORK

Little Flower Children and Family Services of New York and Affiliates

Consolidated Financial Statements
and Supplementary Information

June 30, 2021 and 2020

Little Flower Children and Family Services of New York and Affiliates

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June 30, 2021 and 2020

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Independent Auditors' Report

To the Board of Directors of
Little Flower Children and Family Services of New York and Affiliates

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Little Flower Children and Family Services of New York and Affiliates (the Organization), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020 and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2021 and 2020 and the changes in their consolidated net assets and their consolidated cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information on pages 29 and 30 is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position and changes in net assets of the individual organizations, and it 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 audit 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Baker Tilly US, LLP

New York, New York
December 1, 2021

Little Flower Children and Family Services of New York and Affiliates

Consolidated Statements of Financial Position
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 12,888,243	\$ 2,101,357
Cash held as agent	538,422	451,364
Investments	2,305,607	1,401,150
Accounts receivable	20,458,126	20,186,427
Grants receivable	7,776	47,851
Prepaid expenses and other current assets	723,485	911,238
	<u>36,921,659</u>	<u>25,099,387</u>
Total current assets	36,921,659	25,099,387
Land, buildings and improvements and equipment, net	9,386,414	9,406,695
Construction in progress	50,069	35,874
Right-of-use assets, operating leases	28,241,441	-
Beneficial Interest in Charitable Remainder Trust	1,247,792	1,149,685
Other assets	611,530	561,347
	<u>611,530</u>	<u>561,347</u>
Total assets	<u>\$ 76,458,905</u>	<u>\$ 36,252,988</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued expenses	\$ 2,398,025	\$ 4,357,069
Accounts payable held as agent	538,422	451,364
Due to governmental agencies	9,146,884	7,733,680
Accrued salaries and related costs	5,441,697	2,283,752
Refundable advances	172,882	140,084
Deferred revenue	6,150,000	-
Current portion of operating lease liabilities	2,258,391	-
Current portion of long-term debt	67,762	64,812
Current portion of bonds payable	55,000	60,000
Current portion of finance leases payable	326,857	108,873
Current portion of accrued compensated absences payable	1,940,131	1,605,263
	<u>28,496,051</u>	<u>16,804,897</u>
Total current liabilities	28,496,051	16,804,897
Operating lease liabilities	27,150,945	-
Long-term debt	399,366	492,332
Bonds payable	445,622	511,425
Finance leases payable	641,788	239,468
Accrued compensated absences payable	1,206,206	1,028,291
Other liabilities	231,528	150,054
Deferred rent	-	569,392
	<u>58,571,506</u>	<u>19,795,859</u>
Total liabilities	58,571,506	19,795,859
Commitments and Contingencies		
Net Assets		
Net assets without donor restrictions	15,668,356	14,684,461
Net assets with donor restrictions	2,219,043	1,772,668
	<u>17,887,399</u>	<u>16,457,129</u>
Total net assets	17,887,399	16,457,129
Total liabilities and net assets	<u>\$ 76,458,905</u>	<u>\$ 36,252,988</u>

See notes to consolidated financial statements

Little Flower Children and Family Services of New York and Affiliates

Consolidated Statements of Activities and Changes in Net Assets
Years Ended June 30, 2021 and 2020

	2021	2020
Net Assets Without Donor Restrictions		
Revenue:		
Program services:		
Foster boarding home	\$ 19,488,408	\$ 20,603,103
Residential treatment center	13,271,656	14,097,675
Adult residential services	10,915,503	8,995,422
Medical/mental health	7,032,929	7,207,632
Family care	3,039,201	3,286,455
Close to Home	3,855,887	4,256,941
Health home	2,256,150	2,437,080
Department of Juvenile Justice	1,319,814	1,457,064
Day habilitation	1,018,241	496,431
Grants	1,240,096	417,377
Preparing Youth for Adulthood	77,308	111,810
Multisystemic Therapy	427,663	133,222
Total program services	<u>63,942,856</u>	<u>63,500,212</u>
Other revenue:		
Contributions	812,274	918,060
Fundraising and special events, net of direct expenses	216,785	188,811
Other income	291,006	300,700
Interest and investment gain, net	475,778	5,973
Net assets released from restrictions	89,884	466,826
Total other revenue	<u>1,885,727</u>	<u>1,880,370</u>
Total revenue	<u>65,828,583</u>	<u>65,380,582</u>
Expenses:		
Program services:		
Foster boarding home	18,249,119	19,389,964
Residential treatment center	11,359,138	10,844,919
Adult residential services	9,732,544	10,219,650
Medical/mental health	5,990,839	6,345,404
Family care	2,694,537	2,550,421
Close to Home	3,664,611	3,993,115
Health home	1,750,176	1,508,810
Department of Juvenile Justice	1,235,281	1,343,651
Managed service coordination	-	39,203
Day habilitation	628,203	449,560
Preparing Youth for Adulthood	84,544	103,882
Multisystemic Therapy	385,164	121,038
Total program services	<u>55,774,156</u>	<u>56,909,617</u>
Supporting services:		
Management and general	8,278,887	6,717,871
Fundraising	727,292	637,046
Total supporting services	<u>9,006,179</u>	<u>7,354,917</u>
Total expenses	<u>64,780,335</u>	<u>64,264,534</u>
Changes in net assets without donor restrictions	<u>1,048,248</u>	<u>1,116,048</u>
Net Assets With Donor Restrictions		
Contributions	438,152	305,548
Interest and investment gain, net	98,107	164,695
Net assets released from restrictions	(89,884)	(466,826)
Changes in net assets with donor restrictions	<u>446,375</u>	<u>3,417</u>
Changes in net assets	1,494,623	1,119,465
Net Assets, Beginning	<u>16,392,776</u>	<u>15,337,664</u>
Net Assets, Ending	<u>\$ 17,887,399</u>	<u>\$ 16,457,129</u>

See notes to consolidated financial statements

Little Flower Children and Family Services of New York and Affiliates

Consolidated Statement of Functional Expenses

Year Ended June 30, 2021

	Program Services											Supporting Services		Total Expenses	
	Foster Boarding Home	Residential Treatment Center	Adult Residential Services	Medical/Mental Health	Family Care	Close to Home	Health Home	Department of Juvenile Justice	Day Habilitation	Preparing Youth for Adulthood	Multisystemic Therapy	Program Services Total	Management and General		Fundraising
Salaries	\$ 6,721,166	\$ 6,660,480	\$ 5,239,860	\$ 3,021,140	\$ 669,230	\$ 2,031,333	\$ 1,096,551	\$ 806,266	\$ 203,617	\$ 33,558	\$ 160,624	\$ 26,643,825	\$ 3,956,759	\$ 456,990	\$ 31,057,574
Payroll taxes and employee benefits	2,434,638	2,309,587	1,713,864	966,296	225,569	710,091	354,392	255,893	84,170	10,739	52,154	9,117,393	1,487,495	67,542	10,672,430
Total salaries, payroll taxes and employee benefits	9,155,804	8,970,067	6,953,724	3,987,436	894,799	2,741,424	1,450,943	1,062,159	287,787	44,297	212,778	35,761,218	5,444,254	524,532	41,730,004
Expenses:															
Foster parent payments	5,304,035	-	-	-	1,633,847	-	-	-	-	-	-	6,937,882	-	-	6,937,882
Transportation	142,989	35,884	22,078	9,735	6,090	9,594	1,244	1,662	34,055	-	108	263,439	8,250	273	271,962
Allowance and activities	188,909	144,095	2,159	-	895	18,491	-	233	108	6,115	394	361,399	4,951	1,580	367,930
Scholarships	4,200	-	-	-	-	-	-	-	-	-	-	4,200	17,115	-	21,315
Contracted services	337,302	175,428	694,559	1,002,346	35,237	17,232	22,631	3,336	4,735	27,798	-	2,320,604	727,231	7,499	3,055,334
Food	299,246	400,853	153,105	-	1	77,028	-	24,595	502	-	-	955,330	1,024	2,794	959,148
Clothing	25,955	47,519	5,560	-	178	2,407	-	1,801	-	-	-	83,420	-	-	83,420
Supplies and small equipment	171,474	219,085	327,087	54,517	16,021	36,638	2,619	10,073	6,493	-	1,583	845,590	114,272	2,249	962,111
Rent and facilities	1,374,969	11,737	326,705	433,279	49,600	342,373	106,005	60,511	899	4,101	-	2,710,179	211,157	24,893	2,946,229
Leased equipment	110,991	43,800	20,063	39,758	4,616	79,730	21,925	10,951	3,161	-	-	334,995	23,779	1,795	360,569
Utilities	124,193	288,609	153,496	78,228	7,911	66,417	14,805	8,718	2,650	-	-	745,027	72,495	2,372	819,894
Repairs and maintenance	187,247	306,299	269,323	58,419	7,221	32,963	9,751	4,680	20,382	-	-	896,285	59,005	1,913	957,203
Telephone	116,957	73,601	81,475	49,190	3,838	29,346	6,134	3,892	4,515	-	-	368,948	35,375	1,719	406,042
Supplies	65,012	16,574	17,573	9,363	11,456	11,456	2,934	2,950	670	534	280	129,178	28,900	7,164	165,242
Dues and licenses	59,903	70,855	60,900	131,021	6,525	312	26,996	-	2,653	-	-	359,165	265,836	11,245	636,246
Conferences and training	23,757	-	17,804	3,255	3,479	39,304	45	-	774	-	-	88,418	14,796	1,397	104,611
Miscellaneous expenses	64,626	2,948	-	4,167	1,146	25	64,195	-	236,194	-	-	373,301	96,160	526	469,987
Publicity and recruitment	3,295	360	-	-	-	-	-	-	-	-	-	3,655	23,188	-	26,843
Professional fees	83,141	-	176,069	-	-	5,000	-	-	-	-	170,021	434,231	649,530	-	1,083,761
Insurance	235,770	232,673	181,829	82,963	13,091	131,030	13,456	34,943	12,964	1,699	-	940,418	251,495	6,039	1,197,952
Taxes	544	4,963	1,440	895	140	-	41	-	215	-	-	8,238	2,113	46	10,397
Depreciation and amortization	136,955	271,640	164,133	31,155	5,495	3,489	4,839	2,866	7,167	-	-	627,739	168,141	124,303	920,183
Interest and bank charges	6,005	15,307	82,975	4,900	414	-	451	-	1,505	-	-	111,557	40,793	4,572	156,922
COVID-19 expense	25,840	26,841	20,487	10,212	2,161	20,352	1,162	1,911	774	-	-	109,740	19,027	381	129,148
	9,093,315	2,389,071	2,778,820	2,003,403	1,799,738	923,187	299,233	173,122	340,416	40,247	172,386	20,012,938	2,834,633	202,760	23,050,331
Total expenses	\$ 18,249,119	\$ 11,359,138	\$ 9,732,544	\$ 5,990,839	\$ 2,694,537	\$ 3,664,611	\$ 1,750,176	\$ 1,235,281	\$ 628,203	\$ 84,544	\$ 385,164	\$ 55,774,156	\$ 8,278,887	\$ 727,292	\$ 64,780,335

See notes to consolidated financial statements

Little Flower Children and Family Services of New York and Affiliates

Consolidated Statement of Functional Expenses
Year Ended June 30, 2020

	Program Services												Supporting Services		Total Expenses	
	Foster Boarding Home	Residential Treatment Center	Adult Residential Services	Medical/Mental Health	Family Care	Close to Home	Health Home	Department of Juvenile Justice	Managed Service Coordination	Day Habilitation	Preparing Youth for Adulthood	Multisystemic Therapy	Program Services Total	Management and General		Fundraising
Salaries	\$ 7,737,434	\$ 6,437,260	\$ 5,801,863	\$ 3,338,113	\$ 511,183	\$ 2,226,176	\$ 785,306	\$ 822,760	\$ -	\$ 244,291	\$ 48,283	\$ 3,641	\$ 27,956,310	\$ 3,508,772	\$ 166,610	\$ 31,631,692
Payroll taxes and employee benefits	2,407,010	2,009,639	1,892,167	1,087,578	161,994	702,277	417,219	260,870	-	68,573	15,413	1,093	9,023,833	611,958	95,831	9,731,622
Total salaries, payroll taxes and employee benefits	10,144,444	8,446,899	7,694,030	4,425,691	673,177	2,928,453	1,202,525	1,083,630	-	312,864	63,696	4,734	36,980,143	4,120,730	262,441	41,363,314
Expenses:																
Foster parent payments	5,321,509	-	-	-	1,690,238	-	-	-	-	-	-	-	7,011,747	-	-	7,011,747
Transportation	187,173	36,753	34,755	31,255	13,611	55,403	15,647	5,825	67,440	-	-	-	447,862	12,382	1,472	461,716
Allowance and activities	323,661	93,762	2,101	-	297	17,890	-	2,571	(92)	4,712	-	-	444,902	20,281	5,588	470,771
Scholarships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,235	-
Contracted services	432,591	219,243	319,610	968,916	45,975	31,703	25,776	8,145	13,196	29,155	-	-	2,094,310	537,773	44,323	2,676,406
Food	327,118	387,932	171,365	-	161	78,305	-	27,966	3,167	-	-	-	996,014	1,499	713	998,226
Clothing	24,343	37,596	15,123	1,843	-	6,339	-	2,197	-	-	-	-	87,441	321	-	87,762
Supplies and small equipment	256,974	249,197	270,425	80,797	15,203	74,831	7,760	26,950	5,043	-	-	64	987,244	54,280	4,431	1,045,955
Rent and facilities	982,634	72,862	404,185	370,398	39,861	282,927	92,726	57,000	3,137	2,255	395	-	2,308,380	230,369	22,955	2,561,704
Leased equipment	71,810	38,048	27,531	31,863	5,550	-	12,650	-	3,864	-	-	-	191,316	35,889	3,038	230,243
Utilities	124,338	239,429	184,643	99,189	11,093	70,549	15,707	12,177	6,905	-	152	-	764,182	115,286	6,381	885,849
Repairs and maintenance	135,922	341,727	240,532	86,240	6,455	50,022	8,446	6,165	6,907	-	176	-	882,592	62,561	9,951	955,104
Telephone	61,892	49,597	59,653	40,972	2,489	29,761	5,730	6,989	2,105	-	74	-	259,262	17,569	989	277,820
Supplies	85,193	14,251	14,785	23,718	4,642	16,528	7,695	2,742	842	-	19,950	-	190,346	50,797	3,814	244,957
Dues and licenses	48,437	44,009	56,539	98,368	5,487	943	24,560	159	1,630	-	-	-	280,132	165,041	9,033	454,206
Conferences and training	8,519	-	19,417	185	3,909	57,426	128	1,724	969	-	872	-	93,149	1,427	799	95,375
Miscellaneous expenses	15,441	3,852	49,270	5,903	13,980	255	57,623	405	210	-	722	-	147,661	283,812	39,210	470,683
Publicity and recruitment	6,116	558	478	-	-	-	91	-	-	-	-	-	7,243	2,191	234	9,668
Professional fees	205,456	24,978	175,666	2,985	148	26,294	-	9,952	54	272	93,720	-	539,525	445,839	-	985,364
Insurance	253,926	263,442	207,042	94,636	15,082	123,218	15,654	34,128	14,359	1,408	179	-	1,023,074	102,144	8,470	1,133,688
Taxes	3	35	8,356	6	2	-	-	-	2	-	-	-	8,404	13,245	-	21,649
Depreciation and amortization	87,366	273,176	153,849	40,041	4,720	32,023	4,354	12,443	5,037	470	-	-	613,479	120,401	202,648	936,528
Interest and bank charges	16,532	21,519	56,921	4,502	698	-	1,083	-	489	-	-	-	101,744	35,310	4,007	141,061
COVID-19 expense	53,138	28,254	24,411	6,326	2,225	10,786	740	3,508	2,803	-	-	-	132,191	15,229	6,549	153,969
Bad debt expense	215,428	(42,200)	28,963	(68,430)	(4,582)	99,459	9,915	38,975	39,203	(1,371)	1,914	-	317,274	265,260	-	582,534
	9,245,520	2,398,020	2,525,620	1,919,713	1,877,244	1,064,662	306,285	260,021	39,203	136,696	40,186	116,304	19,929,474	2,597,141	374,605	22,901,220
Total expenses	\$ 19,389,964	\$ 10,844,919	\$ 10,219,650	\$ 6,345,404	\$ 2,550,421	\$ 3,993,115	\$ 1,508,810	\$ 1,343,651	\$ 39,203	\$ 449,560	\$ 103,882	\$ 121,038	\$ 56,909,617	\$ 6,717,871	\$ 637,046	\$ 64,264,534

See notes to consolidated financial statements

Little Flower Children and Family Services of New York and Affiliates

Consolidated Statements of Cash Flows
Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Changes in net assets	\$ 1,494,623	\$ 1,119,465
Adjustments to reconcile changes in net assets to net cash flows from operating activities:		
Depreciation and amortization	920,184	936,528
Bad debt expense	-	582,534
Change in Beneficial Interest in Charitable Remainder Trust	(98,107)	(164,695)
Net realized and unrealized gain on short-term investments	(398,955)	(4,715)
Loss on sale of other current asset	-	174,665
Net accretion of operating leases	1,103,542	-
Deferred rent	(569,392)	508,122
(Increase) decrease in assets:		
Accounts receivable	(271,699)	(8,132,280)
Grants receivable	40,075	162,963
Due from Diocese of Brooklyn	-	100,810
Prepaid expenses and other current assets	187,753	(68,979)
Other assets	(50,183)	(48,807)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(1,959,044)	668,696
Accounts payable held as agent	87,058	(1,805)
Due to governmental agencies	1,413,204	3,656,989
Accrued salaries and related costs	3,157,945	709,779
Refundable advances	32,798	62,406
Deferred revenue	6,150,000	-
Other liabilities	81,474	29,611
Accrued compensated absences payable	512,783	(78,665)
Net cash flows from operating activities	<u>11,834,059</u>	<u>212,622</u>
Cash Flows From Investing Activities		
Proceeds from sale of investments	530,982	83,573
Purchase of investments	(1,036,484)	(321,442)
Purchase of land, building and improvements and equipment	(159,447)	(371,255)
Net cash flows from investing activities	<u>(664,949)</u>	<u>(609,124)</u>
Cash Flows From Financing Activities		
Principal payments on long-term debt	(90,016)	(110,917)
Principal payments on bonds payable	(70,803)	(60,803)
Principal payments on finance leases	(134,347)	(136,110)
Net cash flows from financing activities	<u>(295,166)</u>	<u>(307,830)</u>
Net increase in cash and cash equivalents and restricted cash	10,873,944	(704,332)
Cash and Cash Equivalents and Restricted Cash, Beginning	<u>2,552,721</u>	<u>3,257,053</u>
Cash and Cash Equivalents and Restricted Cash, Ending	<u>\$ 13,426,665</u>	<u>\$ 2,552,721</u>
Reconciliation of Cash and Cash Equivalents and Restricted Cash to the Consolidated Statements of Cash Flows		
Cash and cash equivalents	\$ 12,888,243	\$ 2,101,357
Cash held as agent	538,422	451,364
Total cash and cash equivalents and restricted cash	<u>\$ 13,426,665</u>	<u>\$ 2,552,721</u>
Supplemental Disclosures of Cash Flow Information		
Cash paid during the year for:		
Interest	<u>\$ 107,894</u>	<u>\$ 80,976</u>
Noncash Transactions		

During the years ended June 30, 2021 and 2020, the Agency acquired vehicles via finance lease financing in the amounts of approximately \$358,000 and \$61,000, respectively.

See notes to consolidated financial statements

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

1. Description of Organization and Summary of Significant Accounting Policies

Nature of Operations

Little Flower Children and Family Services of New York (LFCFS) is a not-for-profit corporation operating in New York State. LFCFS was organized to care for neglected and dependent children in a residential or foster home setting and to provide for the spiritual, physical and intellectual welfare of such children. LFCFS also provides social, mental health and residential services for adults. During the year ended June 30, 2016, LFCFS created two new entities (in which LFCFS is the sole member), LFCFS of New York LLC and LFCFS Holding LLC. LFCFS of New York LLC was created to assume the governance responsibility for LFCFS's investment funds and did not have any assets, liabilities, net assets, revenues or expenses as of and for the years ended June 30, 2021 and 2020. LFCFS Holding LLC was created to hold title to real estate on behalf of LFCFS. LFCFS Holding LLC has governance responsibility for the protection and risk management related to all owned real estate assets, as well as new initiatives regarding owned real estate assets where applicable.

St. John's Residence for Boys, Inc. (SJR) is a not-for-profit corporation operating in New York State. SJR is a residential foster care organization caring for 60 children ranging in age from 9 to 20 years and provides for their social, physical and intellectual welfare. LFCFS is the sole member of SJR.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of LFCFS, LFCFS of New York LLC, LFCFS Holding LLC and SJR (collectively, the Organization). All intercompany account balances and transactions have been eliminated in consolidation.

Basis of Accounting

The accompanying consolidated financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Net Asset Classification

The Organization classifies its net assets into two categories, which are net assets without donor restrictions and net assets with donor restrictions.

Net Assets

Net Assets Without Donor Restrictions - are reflective of revenues and expenses associated with the principal operating activities of the Organization and are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions - are subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions. Net assets with donor restrictions also include net assets that are subject to donor-imposed stipulations that they must be maintained in perpetuity by the Organization. As of June 30, 2021 and 2020, the Organization did not have any net assets with donor restrictions that are restricted to be maintained in perpetuity.

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments with original maturities of three months or less, at the date of purchase, to be cash equivalents.

Investments

Investments consists primarily of mutual funds and are carried at fair value based upon quoted market prices, when available or estimates of fair value. Investments subject to the provisions of Accounting Standards Update (ASU) 2009-12, *Investments in Certain Entities That Calculate Net Asset Value per Share*, with no readily determinable fair values are recorded at net asset value per share as a practical expedient to estimating fair value. Investments are shown net of the related commission and consulting fees, which approximated \$9,000 and \$4,000 for the years ended June 30, 2021 and 2020, respectively. Realized and unrealized gains and losses on investments are reported in the consolidated statements of activities and changes in net assets as increases or decreases in net assets without donor restrictions unless their use is restricted by the donor or by law.

Land, Buildings and Improvements and Equipment

Land, buildings and improvements and equipment are stated at cost when purchased and donated assets are stated at fair value at date of donation. The Organization capitalizes property and equipment with a cost of \$5,000 or higher, and a useful life of at least two years. Depreciation of buildings and improvements and equipment is provided over the estimated useful lives of the respective assets (ranging from 3 to 40 years) on a straight-line basis.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. To date, there have been no such losses.

Grants Receivable and Allowance for Doubtful Accounts

Periodically, the grants receivable balances are reviewed and evaluated as to their collectability. An allowance is then set-up based on the evaluation of the grants receivable. A receivable balance is considered past due once it has not been received by its scheduled due date.

Deferred Rent

Deferred rent represents the cumulative difference between rental expense determined on a straight-line basis, in accordance with U.S. GAAP and the stated amount per the respective lease agreements. As of July 1, 2020, deferred rent was reversed against the right-of-use assets as part of the adoption of Accounting Standards Update No. 2016-02, *Leases (Topic 842)*.

Revenue Recognition

Revenue From Contracts With Customers

The Organization receives revenue for services provided to approved clients from third-party reimbursement agencies. These revenues are based on predetermined rates based on cost reimbursement principles and are subject to audit and retroactive adjustment by the respective third-party payers. The effects of any such adjustments are recorded when reasonably determinable. Such revenues are recognized at the point in time services are rendered at the net realizable value. Performance obligations are satisfied as services are rendered. Payments are due upon receipt of related billing. See Note 15 for the disclosure of revenue disaggregation.

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Grants Revenue

Grants received by the Organization to provide services for government agencies are deemed to be non-reciprocal transactions. Grants received by the Organization are generally earned based on allowable costs incurred up to approved amounts and are subject to audit and adjustment based upon regulations of the various funding entities. Revenue is recognized over time when the Organization incurs expenditures in compliance with the conditions designated in the grant documents. Additionally, the Organization receives contributions and grants from individuals, foundations and organizations through general solicitation or special events.

Contributions

The Organization reports gifts of cash or other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions. Donor restricted contributions that originate in a given year and are released from restriction in the same year by meeting the donor's restricted purposes are reflected in the changes in net assets without donor restrictions.

Conditional contributions, including conditional promises to give, are not yet recognized until they become unconditional, that is, when the conditions, including both barrier and right of return or release are substantially met.

The Organization reports gifts of property, plant and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long the long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donated Goods and Services

Donated services requiring specific expertise and donated goods are recorded as in-kind contributions and expensed or capitalized at their fair value as determined by the donors. There were no donated goods or services for the years ended June 30, 2021 and 2020.

For the years ended June 30, 2021 and 2020, a number of general volunteers have donated significant amounts of their time in program services and fundraising campaigns. The value of such services has not been recognized in the consolidated financial statements since it does not meet the criteria for recognition under U.S. GAAP.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and changes in net assets and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Some of the expenses are directly identified to their related programs or supporting functions and are recorded accordingly. Salaries, payroll taxes and employee benefits have been allocated based on estimates of time and effort. Rent and facilities, utilities, repairs and maintenance and depreciation and amortization are allocated based on square footage.

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Tax-Exempt Status

LFCFS and SJRB qualify as tax-exempt, not-for-profit organizations under Section 501(c)(3) of the Internal Revenue Code and as not-for-profit corporations in New York State. Accordingly, no provision for federal or state income taxes is required. LFCFS Holding LLC is treated as a disregarded entity for tax purposes and is not subject to federal or state income taxes and, accordingly, no provision for income taxes is made in the consolidated financial statements.

Uncertain Tax Positions

Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustments to the consolidated financial statements to comply with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) No. 740.

Use of Estimates

The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Adopted Accounting Pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. This new standard introduces a new lease model that requires the recognition of lease assets and lease liabilities on the balance sheet and the disclosure of key information about leasing arrangements. The recognition, presentation and measurement of lease related items in the financial statements will depend on whether the lease is classified as a finance or operating lease. In addition, the new standard requires disclosures regarding the amount, timing and uncertainty of cash flows arising from leases. The new standard applied to lessor accounting remains largely unchanged from legacy U.S. GAAP; however, the new standard does contain some targeted improvements to align with the new revenue recognition guidance, *Revenue From Contracts With Customers (Topic 606)*, issued pursuant to ASU No. 2014-09 (as amended).

Subsequent to ASU No. 2016-02, the FASB issued related ASUs, including ASU No. 2018-11, *Leases (Topic 842): Targeted Improvements*, which provides for another transition method in addition to the modified retrospective approach required by ASU No. 2016-02. This option allows entities to initially apply the new standard at the adoption date and recognize a cumulative adjustment, as applicable, to the opening balance of net assets in the period of adoption.

In June 2020, the FASB issued ASU No. 2020-05, *Revenue From Contracts With Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities*, which provides an optional one-year deferral of the effective date of ASU No. 2016-02 for all private companies and certain not-for-profit entities. For public not-for-profit entities that have not yet issued their financial statements or made financial statements available for issuance as of June 3, 2020, ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019.

The Organization adopted the new standard with an effective date of July 1, 2020 which is the beginning of its reporting year ended June 30, 2021. An entity may choose to use either (1) its effective date or (2) the beginning of the earliest comparative period presented in the financial statements as its date of initial application. The Organization elected to apply the transition requirements as of July 1, 2020. This approach resulted in any leases existing at, or entered into after, the beginning of July 1, 2020 being reported in accordance with Topic 842.

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The new standard provides for a number of optional practical expedients. The Organization elected the package of practical expedients permitted under the transition guidance within the new standard which does not require the Organization to reassess prior conclusions regarding whether contracts are or contain a lease, lease classification and initial direct lease costs. Additionally, the Organization has elected the practical expedient to use hindsight in determining the lease term (that is, when considering lessee options to extend or terminate the lease or to purchase the underlying asset) and in assessing impairment of the Organization's right-of-use assets.

The new standard provides several optional policy elections for an entity's ongoing accounting. Generally, the Organization has elected the policy to not separate lease and non-lease components in arrangements whereby the Organization is the lessee. The Organization has elected to exclude short-term leases (with original lease terms of twelve months or less) from the consolidated statements of financial position. The Organization has also elected to use the portfolio approach, as the lessee, to combine like leases into one portfolio of leases. The Organization's personal property leases (as a lessee) fit the definition of a portfolio in this context as they have similar commencement dates, length of terms or other contract terms.

The Organization has elected the discount rate practical expedient of the new standard and used a risk-free discount rate for the leases which was determined using a period comparable with that of the applicable lease terms.

The most significant judgments and impacts related to the application of the new standard include the following:

- In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as whether the Organization has obtained or transferred substantially all of the rights to the underlying asset through exclusivity, whether the Organization can transfer or has transferred the ability to direct the use of the asset by making decisions about how and for what purpose the asset will be used and whether the lessor has substantive substitution rights.
- The Organization has recognized right-of-use assets and operating lease liabilities for operating leases that have not previously been recorded. The lease liability for operating leases is based on the net present value of future minimum lease payments.
- As discussed above, the Organization uses the risk-free rate (based on U.S. Treasury note or bond rates) in determining the discount rate used to measure the right-of-use assets and operating lease liabilities.
- The Organization's real property leases vary in terms of up to 20 years, including renewal periods that are considered reasonably certain. The Organization's personal property leases vary in terms of up to 5 years, including renewal periods that are considered reasonably certain.
- Upon adoption of the standard as of July 1, 2020, the Organization established right-of-use assets of \$30,573,200 and operating and finance lease liabilities of \$31,212,675 and recognized a cumulative adjustment as a decrease to net assets without donor restrictions of \$64,353 related to its real property operating leases.
- Right-of-use assets are assessed for impairment in accordance with the Organization's long-lived asset policy. The Organization reassesses lease classification and remeasures right-of-use assets and operating lease liabilities when a lease is modified and that modification is not accounted for as a separate new lease or upon certain other events that require reassessment in accordance with Topic 842.

The Organization does not have any material leasing transactions with related parties.

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During August 2018, the FASB issued ASU No. 2018-13, *Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*. ASU No. 2018-13 modifies the disclosure requirements for fair value measurements in Topic 820, *Fair Value Measurement*. The amendments are based on concepts in the FASB's Concepts Statement, *Conceptual Framework for Financial Reporting—Chapter 8: Notes to Financial Statements*, which the Board finalized on August 28, 2018. The Organization implemented the provisions of ASU No. 2018-13 retrospectively. There was no impact from adopting ASU No. 2018-13 on the consolidated financial statements.

Recent Accounting Pronouncement

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new guidance improves financial reporting by providing new presentation and disclosure requirements about contributed nonfinancial assets, including additional disclosure requirements for recognized contributed services. The standard will be required to be applied retrospectively for annual periods beginning after June 15, 2021. Management is currently evaluating the impact of ASU No. 2020-07 on the Organization's consolidated financial statements.

Subsequent Events

Management has evaluated subsequent events through December 1, 2021, the date the consolidated financial statements are available for issuance, for inclusion or disclosure in the consolidated financial statements. Based on that evaluation, the Organization has determined that no subsequent events have occurred, which require disclosure in the consolidated financial statements, other than the following:

The Organization has decided to close the McSharry 2 Intermediate Care Facility which had annual revenue of approximately \$1,300,000 and expenses of approximately \$1,270,000 for the year ended June 30, 2021.

2. Liquidity and Availability of Resources

The Organization's financial assets available within one year as of June 30, 2021 and 2020 for general expenditures such as operating expenses, debt financing payments and fixed asset purchases not financed with debt financing are as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 12,888,243	\$ 2,101,357
Investments	2,305,607	1,401,150
Accounts receivable	20,458,126	20,186,427
Grants receivable	7,776	47,851
	<u>35,659,752</u>	<u>23,736,785</u>
Less:		
Net assets with donor restrictions (Note 14)	<u>(971,251)</u>	<u>(622,983)</u>
Total	<u>\$ 34,688,501</u>	<u>\$ 23,113,802</u>

The Organization's policy is to structure its financial assets to be available for its general expenditures, liabilities and other obligations as they become due. As of June 30, 2021, the Organization had available financial assets on hand to cover approximately six months of operating expenses. Also, the Organization has available lines of credit which can be drawn upon as needed during the year to manage cash flow (see Note 11). The investments listed in the table above are used as pledged collateral when borrowings are made from one of the lines of credit.

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3. Cash Held as Agent

The Organization acts as agent for adult consumers and residents that participate in its programs who receive benefits and retirement income payments from governmental and private sources. The Organization maintains the records and is responsible for disbursing payments out of the funds for consumers' personal expenses. Separate bank accounts are maintained for the funds as required.

4. Investments

Investments consist of the following as of June 30:

	2021	
	Cost	Fair Value
Mutual funds	\$ 1,899,987	\$ 2,247,874
Hedge funds	7,766	8,259
Fixed income	18,073	17,745
Equities	18,847	31,729
Total investments	<u>\$ 1,944,673</u>	<u>\$ 2,305,607</u>

	2020	
	Cost	Fair Value
Mutual funds	\$ 1,165,109	\$ 1,233,993
Hedge funds	155,754	123,151
Fixed income	12,185	13,006
Equities	23,170	31,000
Total investments	<u>\$ 1,356,218</u>	<u>\$ 1,401,150</u>

Included within the Organization's investment portfolio is cash and cash equivalents of approximately \$801,000 and \$542,000 as of June 30, 2021 and 2020, respectively, which is classified as cash and cash equivalents on the consolidated statements of financial position.

5. Fair Value Measurements

The Organization adopted current accounting standards for fair value measurements which provide a framework for measuring, reporting and disclosing fair value under generally accepted accounting principles. The fair value measurement standards apply to all assets and liabilities that are measured, reported and/or disclosed on a fair value basis.

As defined in current accounting standards, fair value is the price 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 determining fair value, the Organization uses various valuation methods including the market, income and cost approaches. The assumptions used in the application of the valuation methods are developed from the perspective of market participants pricing the asset or liability. Inputs used in the valuation methods can be either readily observable, market corroborated or generally unobservable inputs. Whenever possible, the Organization attempts to utilize valuation methods that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation methods, the Organization is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

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

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Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Organization are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Organization are deemed to be actively traded.

Fixed income - Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks, or a broker quote if available.

Equities - Valued at the closing price reported in active markets on which the individual securities are traded.

Hedge funds - The hedge funds are recorded at net asset value, as a practical expedient to fair value, and are based on the values provided by the general partner and/or fund managers of the hedge funds.

Beneficial Interest in Charitable Remainder Trust - Valued at the fair value of the assets held in trust as reported by the third-party trustee, discounted by the distribution percentage the remaining trust holders receive for their lifetime.

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The following tables represent the balances of assets measured at fair value on a recurring basis by level within the hierarchy as of June 30, 2021 and 2020. There have been no changes in the valuation methods and no transfers between levels during fiscal years 2021 or 2020:

	2021			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Mutual funds	\$ 2,247,874	\$ -	\$ -	\$ 2,247,874
Fixed income	17,745	-	-	17,745
Equities	31,729	-	-	31,729
Total investments	2,297,348	-	-	2,297,348
Beneficial Interest in Charitable Remainder Trust	-	-	1,247,792	1,247,792
Total assets in the fair value hierarchy	\$ 2,297,348	\$ -	\$ 1,247,792	3,545,140
Investments measured at net asset value (a):				
Hedge funds				8,259
Total investments and Beneficial Interest in Charitable Remainder Trust at fair value				\$ 3,553,399
	2020			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Mutual funds	\$ 1,233,993	\$ -	\$ -	\$ 1,233,993
Fixed income	13,006	-	-	13,006
Equities	31,000	-	-	31,000
Total investments	1,277,999	-	-	1,277,999
Beneficial Interest in Charitable Remainder Trust	-	-	1,149,685	1,149,685
Total assets in the fair value hierarchy	\$ 1,277,999	\$ -	\$ 1,149,685	2,427,684
Investments measured at net asset value (a):				
Hedge funds				123,151
Total investments and Beneficial Interest in Charitable Remainder Trust at fair value				\$ 2,550,835

(a) In accordance with ASC Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the consolidated statements of financial position.

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6. Accounts Receivable and Revenues

Accounts receivable and revenues by funding source are as follows as of and for the years ended June 30:

	2021	
	Accounts Receivable	Revenues
New York City	\$ 12,246,627	\$ 26,450,021
New York State	4,067,768	24,258,707
Suffolk County	2,020,488	8,623,233
Nassau County	952,089	3,190,031
Other	1,171,154	1,420,864
Total	<u>\$ 20,458,126</u>	<u>\$ 63,942,856</u>

	2020	
	Accounts Receivable	Revenues
New York City	\$ 9,832,033	\$ 29,531,646
New York State	3,345,287	21,108,779
Suffolk County	3,834,120	9,526,491
Nassau County	1,436,979	3,160,870
Other	1,738,008	172,426
Total	<u>\$ 20,186,427</u>	<u>\$ 63,500,212</u>

7. Land, Building and Improvements and Equipment, Net

Land, building and improvements and equipment, net, consist of the following as of June 30, 2021 and 2020:

	2021	2020
Land	\$ 302,136	\$ 302,136
Buildings and improvements	20,313,419	20,271,782
Furniture and equipment	4,568,411	4,059,283
Vehicles	1,799,360	1,750,000
Other	501,016	501,016
	<u>27,484,342</u>	<u>26,884,217</u>
Less accumulated depreciation and amortization	<u>18,097,928</u>	<u>17,477,522</u>
Total	<u>\$ 9,386,414</u>	<u>\$ 9,406,695</u>

8. Construction in Progress

As of June 30, 2021 and 2020, construction in progress of approximately \$50,000 and \$36,000, respectively, consisted of payments made for miscellaneous improvement projects and restoration work. There are no future commitments as of June 30, 2021 in regards to construction in progress.

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9. Due to Governmental Agencies

Due to governmental agencies represents net payments received in prior year, in excess of amounts earned and overpayments received from various governmental agencies. Amounts are due upon final audit and reconciliation by the governmental agencies and are not expected to be materially different from the recorded amounts.

10. Long-Term Debt and Finance Leases Payable

Long-term debt and finance leases payable consists of the following as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Mortgage payable in monthly installments of \$4,531 through September 2020, bearing interest at 9.10% per annum, collateralized by the respective property.	\$ -	\$ 30,393
Mortgage payable in monthly installments of \$14,121 through January 2019 and \$6,833 from February 2019 through January 2028, bearing interest at 4.46% per annum, collateralized by the respective property.	467,128	526,751
Vehicle finance leases, which are payable in total monthly installments of \$19,301, with maturity dates between January 2023 and May 2026, bearing interest at rates ranging from 0.33% to 1.39% per annum.	571,483	347,914
Various equipment finance lease payable in total monthly installments of \$11,109 through June 2026, bearing interest at rates ranging from .87% to 2.87% per annum.	397,162	427
	<u>1,435,773</u>	<u>905,485</u>
Less current maturities	<u>394,619</u>	<u>173,685</u>
Total	<u>\$ 1,041,154</u>	<u>\$ 731,800</u>

Long-term debt and finance leases payable mature approximately as follows:

	<u>Finance Leases</u>	<u>Long-Term Debt</u>	<u>Total</u>
Years ending June 30:			
2022	\$ 324,000	\$ 63,000	\$ 387,000
2023	315,000	65,000	380,000
2024	159,000	68,000	227,000
2025	111,000	71,000	182,000
2026	60,000	75,000	135,000
Thereafter	-	125,000	125,000
Total	<u>\$ 969,000</u>	<u>\$ 467,000</u>	<u>\$ 1,436,000</u>

As of June 30, 2021 and 2020, the book value of equipment recorded under finance leases, net of accumulated amortization approximated \$378,000 and \$461,000, respectively. Accumulated amortization approximated \$657,000 and \$434,000 as of June 30, 2021 and 2020, respectively. Amortization expense for the years ended June 30, 2021 and 2020 approximated \$63,000 and \$64,000, respectively.

Interest expense on finance leases and long-term debt for the years ended June 30, 2021 and 2020 approximated \$87,000 and \$60,000, respectively.

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11. Notes Payable

For each of the years ended June 30, 2021 and 2020, SJRB has available a \$200,000 line of credit. The agreement requires interest to be paid at the prime rate (3.25 percent as of June 30, 2021 and 2020) plus .75 percentage points. Under this agreement, all business assets, equipment and accounts receivable of SJRB serve as collateral. During the years ended June 30, 2021 and 2020, SJRB did not utilize this line of credit and there was no amount outstanding as of June 30, 2021 and 2020.

LFCFS has a liquidity access line of credit against the eligible investment securities maintained by LFCFS. Under this agreement, LFCFS may borrow up to the pledged investment asset balance at any given time. The interest on the variable rate line was 3.10 percent and 3.18 percent as of June 30, 2021 and 2020, respectively. The available pledged collateral value as of June 30, 2021 and 2020 was approximately \$3,049,000 and \$1,774,000, respectively, and there was no amount outstanding as of June 30, 2021 and 2020.

12. Bonds Payable

In February 2016, LFCFS refinanced two existing mortgages of approximately \$614,000 and acquired approximately \$201,000 of additional funding through the issuance of the Dormitory Authority of the State of New York (DASNY) Series 2016 bonds. The Series 2016 bonds consist of two bonds, one tax-exempt bond in the amount of approximately \$760,000 and a taxable bond that has matured. The tax-exempt bond requires monthly payments at varying amounts through maturity and matures in July 2028. The interest rate for the tax-exempt bond is fixed per year and varies over the life of the bond ranging from 2 percent to 4 percent. The DASNY bonds are collateralized by the respective properties. LFCFS is required to comply with a certain financial covenant on an annual basis throughout the life of the bonds. As of June 30, 2021 and 2020, LFCFS was in compliance with this financial covenant.

Required annual sinking fund payments on bonds payable are approximately as follows:

Years ending June 30:		
2022	\$	55,000
2023		65,000
2024		65,000
2025		65,000
2026		70,000
Thereafter		<u>145,000</u>
		465,000
Plus unamortized premium		<u>36,000</u>
Total	\$	<u>501,000</u>

Interest expense on bonds payable for each of the years ended June 30, 2021 and 2020 approximated \$21,000.

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13. Deferred Revenue

Paycheck Protection Program

On March 30, 2021, LFCFS received loan proceeds in the amount of \$5,000,000 and on April 27, 2021, SJRB received loan proceeds in the amount of \$1,150,000 under the Paycheck Protection Program (PPP) which was established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and is administered through the Small Business Association (SBA). The PPP provides loans to qualifying organizations in amounts up to 2.5 times their average monthly payroll expenses and was designed to provide a direct financial incentive for qualifying organizations to keep their workforce employed during the Coronavirus crisis. PPP loans are uncollateralized and guaranteed by the SBA. Advances from the PPP are forgivable after a "covered period" (eight or twenty-four weeks) as long as the borrower maintains its payroll levels and uses the proceeds for eligible expenses, including payroll, benefits, mortgage interest, rent and utilities. The forgiveness amount will be reduced if the borrower terminates employees or reduces salaries and wages more than 25 percent during the covered period.

Accordingly, as of June 30, 2021, the Organization recorded the funds as deferred revenue in the consolidated statements of financial position with forgiveness to be recorded in accordance with guidance for conditional contributions when there is no longer a measurable performance or other barrier and a right of return of the PPP loan, or when such conditions are explicitly waived. Any unforgiven portion is payable over five years at an interest rate of 1 percent with payments deferred until the SBA remits the Organization's loan forgiveness amount to the lender, or, if the Organization does not apply for forgiveness, ten months after the end of the covered period. PPP loan terms provide for customary events of default, including payment defaults, breaches of representations and warranties, and insolvency events and may be accelerated upon the occurrence of one or more of these events of default. Additionally, PPP loan terms do not include prepayment penalties.

The SBA reserves the right to audit any PPP loan, regardless of size. These audits may occur after forgiveness has been granted. In accordance with the CARES Act, all borrowers are required to maintain their PPP loan documentation for six years after the PPP loan or repaid in full and to provide that documentation to the SBA upon request. The Organization does not believe the results of any audits or reviews by the SBA would have a material impact on the consolidated financial statements.

14. Net Assets

Net Assets With Donor Restrictions

In October 2009, SJRB was awarded a 25 percent remainder interest in a Charitable Remainder Trust (the trust) by the Surrogate Court in Kings County. The fair value of SJRB's interest in the remainder of the trust as of June 30, 2021 and 2020 is approximately \$1,248,000 and \$1,150,000, respectively, and is included in net assets with donor restrictions. In connection with the same trust, SJRB was also granted a 25 percent income beneficiary interest. Both the payout rate and the ages of the life beneficiaries of the trust are not readily available and, accordingly, SJRB's interest as an income beneficiary has not been reflected in these consolidated financial statements. For the years ended June 30, 2021 and 2020, the Organization recognized income from this trust of approximately \$98,000 and \$165,000, respectively.

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Net assets with donor restrictions as of June 30, 2021 and 2020 consist of amounts restricted by donors for the following purposes:

	<u>2021</u>	<u>2020</u>
Purpose restrictions:		
Beneficial Interest in Charitable Remainder Trust	\$ 1,247,792	\$ 1,149,685
Culinary arts program	245,375	303,034
Scholarships	158,621	179,936
Campus industry program	97,019	97,019
Chapel restoration	28,464	28,464
Special events for children	10,231	14,530
Pledge - Lynn Macrone	350,000	-
Dreams R Us Foundation	75,390	-
Other	6,151	-
	<u>\$ 2,219,043</u>	<u>\$ 1,772,668</u>

Net Assets Released From Restrictions

For the years ended June 30, 2021 and 2020, net assets were released from restrictions by incurring expenses satisfying the restricted purposes as stipulated by the donors as follows:

	<u>2021</u>	<u>2020</u>
Purpose restrictions:		
Land and building	\$ -	\$ 400,000
Culinary arts program	57,659	46,958
Scholarships	21,315	8,235
Campus industry program	-	7,639
Special events for children	4,299	3,994
Dreams R Us Foundation	1,611	-
Other	5,000	-
	<u>\$ 89,884</u>	<u>\$ 466,826</u>
Total		

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15. Program Services Revenues

The Organization disaggregates revenue from contracts with customers by type of service and payor source as this depicts the nature, amount, timing and uncertainty of its revenue and cash flows as affected by economic factors. The Organization's program services revenues consist of the following for the years ended June 30, 2021 and 2020:

	2021					
	Medicaid	SSI/SSA	Room and Board	Subtotal	Grants (a)	Total
Foster boarding home	\$ 19,488,408	\$ -	\$ -	\$ 19,488,408	\$ -	\$ 19,488,408
Residential treatment center	13,271,656	-	-	13,271,656	-	13,271,656
Adult residential services	9,819,826	554,382	541,295	10,915,503	-	10,915,503
Medical/mental health	7,032,929	-	-	7,032,929	-	7,032,929
Family care	2,189,052	850,149	-	3,039,201	-	3,039,201
Close to Home	-	-	-	-	3,855,887	3,855,887
Health home	2,256,150	-	-	2,256,150	-	2,256,150
Department of Juvenile Justice	-	-	-	-	1,319,814	1,319,814
Day habilitation	1,018,241	-	-	1,018,241	-	1,018,241
Grants	-	-	-	-	1,240,096	1,240,096
Preparing Youth for Adulthood	-	-	-	-	77,308	77,308
Multisystemic therapy	-	-	-	-	427,663	427,663
	<u>\$ 55,076,262</u>	<u>\$ 1,404,531</u>	<u>\$ 541,295</u>	<u>\$ 57,022,088</u>	<u>\$ 6,920,768</u>	<u>\$ 63,942,856</u>
	2020					
	Medicaid	SSI/SSA	Room and Board	Subtotal	Grants (a)	Total
Foster boarding home	\$ 20,603,103	\$ -	\$ -	\$ 20,603,103	\$ -	\$ 20,603,103
Residential treatment center	14,097,675	-	-	14,097,675	-	14,097,675
Adult residential services	8,091,003	561,768	342,651	8,995,422	-	8,995,422
Medical/mental health	7,207,632	-	-	7,207,632	-	7,207,632
Family care	2,360,618	925,837	-	3,286,455	-	3,286,455
Close to Home	-	-	-	-	4,256,941	4,256,941
Health home	2,437,080	-	-	2,437,080	-	2,437,080
Department of Juvenile Justice	-	-	-	-	1,457,064	1,457,064
Day habilitation	496,431	-	-	496,431	-	496,431
Grants	-	-	-	-	417,377	417,377
Preparing Youth for Adulthood	-	-	-	-	111,810	111,810
Multisystemic therapy	-	-	-	-	133,222	133,222
	<u>\$ 55,293,542</u>	<u>\$ 1,487,605</u>	<u>\$ 342,651</u>	<u>\$ 57,123,798</u>	<u>\$ 6,376,414</u>	<u>\$ 63,500,212</u>

(a) In accordance with ASC Subtopic 606, grants (and contributions) are not applicable. The amounts presented in this column are intended to permit reconciliation of the program services revenues in the consolidated statements of activities and changes in net assets.

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

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16. Provider Relief Funds

In response to the economic impact of COVID-19, the CARES Act was enacted by Congress and was subsequently signed into law on March 27, 2020. Through the end of 2020, additional legislation has been enacted. Led by the CARES Act, these pieces of legislation included a variety of economic assistance provisions for business and individuals, including \$178 billion in Provider Relief Funds government grants (PRF) for hospitals, nursing homes, surgical centers, outpatient clinics and physician practices. In accordance with FASB ASC 958-605, guidance for conditional contributions, revenues are measured and recognized when barriers are substantially met, which occurs when the Organization complies with the terms and conditions related to the purpose of the grant rather than those that are administrative in nature. The Organization received PRF distributions of \$1,237,165 during the year ended June 30, 2021. In accordance with the terms and conditions of this legislation, the Organization could apply the funding first against eligible expenses, and then against lost revenues. The Organization incurred eligible expenses in accordance with the terms and conditions of the CARES Act and recognized \$1,237,165 of funding received as federal legislative relief which is recorded as grants revenue in the consolidated statement of activities and changes in net assets for the year ended June 30, 2021.

Specific to PRF funds received, the Organization believes the amount of revenue recognized in the consolidated statement of activities and changes in net assets for the year ended June 30, 2021 is appropriate based on information contained in laws and regulations, as well as interpretations issued by the U.S. Department of Health and Human Services (HHS) governing the funding, which was publicly available as of June 30, 2021. As this crisis has evolved, and through new legislation, HHS has made multiple modifications to its guidance over the past several months. The potential financial impacts of future changes in guidance may impact the Organization's ability to retain some or all of the distributions received.

17. Fundraising and Special Events, Net

The Organization generated revenue from the following special events for the years ended June 30, 2021 and 2020. A portion of special events revenue represents a reciprocal transaction equal to the cost of direct expenses with the remainder representing contributions. For the years ended June 30, 2021 and 2020, direct expenses were approximately \$25,000 and \$67,000, respectively, and are netted against special events revenue:

	2021		
	Gross Revenue	Direct Benefits to Donors	Net Revenue
Golf outing	\$ 18,000	\$ 1,753	\$ 16,247
Other special events revenue	233,409	32,871	200,538
Total	\$ 251,409	\$ 34,624	\$ 216,785
	2020		
	Gross Revenue	Direct Benefits to Donors	Net Revenue
Golf outing	\$ 220,355	\$ 53,837	\$ 166,518
Other special events revenue	35,409	13,116	22,293
Total	\$ 255,764	\$ 66,953	\$ 188,811

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

18. Pension Plans

Discretionary Defined Contribution Plan - In May 2015, the Organization created a 457(b) deferred compensation plan (the 457(b) Plan), which allows for both participant deferral contributions and employer discretionary contributions for one employee. The employee is fully vested at all times in both the deferral contributions and employer discretionary contributions. Pursuant to the agreement, the 457(b) Plan's assets are considered general assets of the Organization until the assets are distributed to the beneficiary. The Organization also created a 457(f) deferred compensation plan (the 457(f) Plan) in May 2015, which allows for participant deferral contributions for one employee. The employee will be fully vested in the 457(f) Plan account in June 2025. For the years ended June 30, 2021 and 2020, the Organization contributed a total of approximately \$42,000 and \$25,000, respectively to the 457(b) Plan and the 457(f) Plan. As of June 30, 2021 and 2020, the total value of these accounts totaled approximately \$232,000 and \$150,000, respectively, and is reported as other assets and other liabilities on the consolidated statements of financial position.

Tax Deferred Annuity Plan - The Organization maintains a tax deferred annuity plan (the 403(b) Plan) which is available to all employees. As of January 1, 2014, retroactive before the affiliation, the 403(b) Plan was amended and restated to include SJRB as a participating employer. Effective July 1, 2014, the 403(b) Plan allowed for employer basic contributions for eligible employees. For the years ended June 30, 2021 and 2020, the Organization contributed approximately \$709,000 and \$521,000, respectively, to the 403(b) Plan.

Catholic Federation Plan of Social Service Agencies of Brooklyn and Queens Pension Plan (the Catholic Federation Plan) - Through June 30, 2014, both LFCFS and SJRB were participants in a pension plan that has been characterized for financial accounting purposes as a multiple-employer pension plan (the Diocesan Plan), a noncontributory defined benefit plan established by the Diocese of Brooklyn. As of June 30, 2014, the Diocesan Plan was frozen. During the year ended June 30, 2015, a multiple-employer defined benefit pension plan (the Catholic Federation Plan) was created by LFCFS, SJRB and four other entities that were previously participating employers in the Diocesan Plan. The Diocesan Plan transferred the identified portion of assets and liabilities of LFCFS, SJRB and the four other entities to the Catholic Federation Plan. The Catholic Federation Plan is designed to provide retirement benefits for eligible employees of the participating entities. The risks of participating in a multiple-employer plan are different from single-employer plans in the following aspects:

- Assets contributed to the multiple-employer plan by one employer may be used to provide benefits to employees of other participating employers;
- If a participating entity stops contributing to the multiple-employer plan, the unfunded obligations of the plan may be borne by the remaining participating entities;
- If an entity petitions to stop participating in the multiple-employer plan, the entity may be required to pay the plan a withdrawal liability based on the funded status of the plan.

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Amounts charged to pension costs for the Catholic Federation Plan for the years ended June 30, 2021 and 2020 totaled approximately \$1,400,000 and \$1,545,000, respectively, and are included in the accompanying consolidated statements of activities and changes in net assets and functional expenses. Required annual contributions represent approximately 33.28 percent and 33.56 percent of total contributions to the Catholic Federation Plan for the years ended June 30, 2021 and 2020, respectively.

The following table discloses the name and funded status of the Catholic Federation of Social Services Agencies of Brooklyn and Queens Pension Plan (EIN 26-4439481), referred to above as the Catholic Federation Plan, as of July 1, 2020 and 2019 (the date of the latest actuarial valuation):

Valuation Date	Actuarial Present Value of Accumulated Plan Benefits	Fair Value of Plan Assets	Total Net Contributions	Funded Status
July 1, 2020	\$ 154,077,868	\$ 119,911,799	\$ 4,009,843	Between 65% and 80% funded
July 1, 2019	154,083,917	113,653,452	4,443,097	Between 65% and 80% funded

For the years ended June 30, 2021 and 2020, the Organization did not pay a surcharge to the Catholic Federation Plan nor did the Catholic Federation Plan have a rehabilitation plan implemented or pending.

19. Commitments

Operating Leases

The Organization has operating leases for its administrative offices, program sites, vehicles and office equipment. The Organization recognizes right-of-use assets and operating lease liabilities for operating leases based on the net present value of future minimum lease payments. Lease expense is recognized on a straight-line basis over the non-cancelable lease term, including renewal periods that are considered reasonably certain.

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June 30, 2021 and 2020

The Organization has elected to use the package practical expedient in determining the lease term and in assessing impairment of its right-of-use assets. Accordingly, the Organization's decisions regarding lease renewal options that are reasonably certain to be exercised have been incorporated as part of the lease term in right-of-use asset and operating lease liability calculations. To support these determinations, the Organization evaluated each active lease at transition that included a renewal option (or options) to assess whether or not the future renewal options were reasonably certain to be exercised. The periods related to any renewal options deemed not reasonably certain to be exercised were excluded from the lease term with respect to the right-of-use asset and operating lease liability calculations.

	For the Year Ended June 30, 2021
Amounts Recognized in the Consolidated Financial Statements and Other Lease Metrics	
Operating lease expense	<u>\$ 2,552,688</u>
Cash paid for amounts included in the measurement of lease liabilities for operating leases:	
Operating cash flows	\$ 2,018,146
Weighted-average remaining lease term (in years):	
Operating leases	14.75
Weighted-average discount rate:	
Operating leases	2.52%
Future minimum payments under operating leases as of June 30, 2021 were as follows:	
Years ending June 30:	
2022	\$ 2,258,391
2023	1,674,814
2024	1,645,988
2025	1,732,227
2026	1,795,422
Thereafter	<u>20,302,494</u>
Total operating lease liabilities	<u>\$ 29,409,336</u>

Collective Bargaining Agreement

Approximately 49 percent of LFCFS's labor force is covered by a collective bargaining agreement that expires on June 30, 2022.

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

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20. Government Funding and Possible Rate Adjustments

Substantial funding of programs is provided to the Organization by New York State, New York City and the counties of Suffolk and Nassau. Continuation of such funding is dependent on budgetary allocations from such agencies. In addition, reimbursements under contracts or rates are subject to audit by various agencies on a regular basis. The Organization also conducts self-audit of its claims for reimbursement under contracts or rates, and is currently evaluating the nature, scope and amount of certain potential compliance findings that were identified. Liabilities, if any, resulting from the audit are not presently determinable.

Changes in contract amounts due or payable resulting from audit adjustments or rate appeals are reflected in the operations of the Organization when such adjustments are determined or can be reasonably estimated.

21. Off-Balance Sheet Risk and Concentrations of Credit Risk

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of temporary cash investments, investments and accounts receivable from government agencies. The Organization places its temporary cash investments with high credit quality financial institutions. Accounts receivable are predominately from state and local government agencies, including Medicaid, other third-party and private payors. At times throughout the year, the Organization's cash balances with any one financial institution may exceed the federal depository insurance coverage limit. Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with investments, it is at least reasonably possible that changes in market conditions in the near term would materially affect the amounts reported in the accompanying consolidated financial statements.

22. Litigation

The Organization is subject to lawsuits and claims with respect to matters arising in the normal course of business. The Organization defends its position on all actions. In the opinion of management, the ultimate liabilities, if any, from the lawsuits or claims will not materially affect the financial position of the Organization. Nevertheless, due to the uncertainty of the settlement process, management's view of the outcome may be modified in the future.

23. Contingencies

In February of 2019, the New York State Legislature enacted the Child Victims Act (New York CPLR 214-g), which created a one-year window during which adult survivors of child sexual abuse would be permitted to file civil lawsuits in New York State seeking financial damages, even if the statute of limitations had expired decades earlier. The legislation was signed into law by the Governor of New York State (the Governor) on February 14, 2019; the revival window created by the Child Victims Act (the CVA) opened on August 12, 2019 after which lawsuits could be filed pursuant to this legislation for up to one year. Due to the COVID-19 pandemic, on August 3, 2020, the Governor signed into law an amendment to New York CPLR 214-g which lengthened the revival window from one year to two years. Thus, with this amendment, the New York CPLR 214-g revival window remained open until August 14, 2021 and is now closed.

As a result of this legislation, alleged survivors of sexual abuse have sued for damages their alleged abusers and/or institutions who are alleged to have negligently hired or retained the abusers, failed to report abuse or failed to adequately supervise children where abuse is alleged to have occurred. Following the enactment of the CVA, LFCFS and SJRB have been named in lawsuits over the last 24 months alleging decades-old abuses. These cases are pending throughout the various trial level courts in New York City and Long Island.

Little Flower Children and Family Services of New York and Affiliates

Notes to Consolidated Financial Statements

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As of December 1, 2021, the date the consolidated financial statements are available for issuance, 80 and 18 total claimants have filed lawsuits naming LFCFS and SJRB, respectively. These lawsuits include other institutional and municipal entities named as co-defendants, including the City of New York, County Department of Social Services, the Diocese of Brooklyn, Marianist Society, other foster care agencies and in some cases, the individual alleged abuser.

During the timeframe covering the allegations, both LFCFS and SJRB maintained liability insurance that was placed with various primary, umbrella and multiple excess insurers by the Diocese of Brooklyn's Risk Management Department (the Diocese). The insurance for LFCFS and SJRB was placed by the Diocese for decades up until approximately 2007 and 2010, respectively, when LFCFS and SJRB left the Diocesan insurance program and secured insurance through an agency independent of the Diocese with liability coverage retroactive to August of 2001. With the exception of a few cases that are being defended by LFCFS and SJRB's current insurance carriers, Nonprofits Insurance Alliance and Philadelphia Insurance, respectively, most of the pending lawsuits allege abuse prior to the retroactive date.

Since the recent filings of each case, LFCFS and SJRB have engaged a Special CVA Counsel who has been working with the Diocese to assign legal counsel to defend LFCFS and SJRB cases pursuant to the Diocese's Insurance and Risk Program. In addition, the Special CVA Counsel is collaborating with the Diocese to make sure that each lawsuit is submitted to the appropriate insurance company, depending upon the timeframe of the allegations, for representation and potential indemnity should the need arise, either as a result of a legal settlement or a judgment. To date, each CVA case, with the exception of one, has been assigned either by the Diocese's Risk Management, or LFCFS and SJRB's current insurer, to legal counsel to defend at the Diocese's or current insurer's expense.

One case commenced against LFCFS that has not been assigned by the Diocese or an insurer for a defense has been responded to and is being defended by LFCFS's Special CVA Counsel. This case remains at the early pleading stages of litigation and there has been no significant discovery proceedings to report on. The City of New York and another foster care agency have been named as co-defendants in this case.

Of all of the pending lawsuits filed against LFCFS and SJRB, most have been responded to by counsel and remain in the very early stages of litigation with no significant discovery proceedings underway. Since a number of the pending cases were filed shortly before the closing of the CVA window in August of 2021, some of the cases are still in the process of being responded to by assigned counsel. Thus, while LFCFS and SJRB are vigorously defending the allegations, it is not possible to estimate at this time the viability or lack thereof of each individual case, or the possible range of losses, given the infancy stages of each lawsuit and the lack of discovery.

24. Reversion Clause

LFCFS's main facility is located on land in Wading River, New York, that was donated by the Roman Catholic Diocese of Brooklyn in 1929. During the year ended June 30, 2019, LFCFS transferred the title to LFCFS Holding LLC. This land is subject to reversion to the Roman Catholic Diocese of Brooklyn should the Organization cease to operate in accordance with its mission.

Little Flower Children and Family Services of New York and Affiliates

Consolidating Statement of Financial Position

June 30, 2021

	Little Flower Children and Family Services of New York	St. John's Residence for Boys, Inc.	LFCFS Holding LLC	Eliminations	Consolidated Total
Assets					
Current Assets					
Cash and cash equivalents	\$ 11,730,843	\$ 1,157,400	\$ -	\$ -	\$ 12,888,243
Cash held as agent	538,422	-	-	-	538,422
Investments	2,256,133	49,474	-	-	2,305,607
Accounts receivable	14,084,570	6,373,556	-	-	20,458,126
Grants receivable	7,776	-	-	-	7,776
Due from affiliate	218,545	108,902	-	(327,447)	-
Prepaid expenses and other current assets	451,088	272,397	-	-	723,485
Total current assets	29,287,377	7,961,729	-	(327,447)	36,921,659
Land, buildings and improvements and equipment, net	8,991,879	394,535	-	-	9,386,414
Construction in progress	50,069	-	-	-	50,069
Right-of-use assets, operating leases	15,754,284	12,487,157	-	-	28,241,441
Beneficial Interest in Charitable Remainder Trust	-	1,247,792	-	-	1,247,792
Other assets	605,330	6,200	-	-	611,530
Total assets	\$ 54,688,939	\$ 22,097,413	\$ -	\$ (327,447)	\$ 76,458,905
Liabilities and Net Assets					
Current Liabilities					
Accounts payable and accrued expenses	\$ 2,187,907	\$ 210,118	\$ -	\$ -	\$ 2,398,025
Accounts payable held as agent	538,422	-	-	-	538,422
Due to governmental agencies	5,137,615	4,009,269	-	-	9,146,884
Due to affiliate	108,902	208,095	10,450	(327,447)	-
Accrued salaries and related costs	4,422,125	1,019,572	-	-	5,441,697
Refundable advances	172,882	-	-	-	172,882
Deferred revenue	5,000,000	1,150,000	-	-	6,150,000
Current portion of operating lease liabilities	1,529,591	728,800	-	-	2,258,391
Current portion of long-term debt	67,762	-	-	-	67,762
Current portion of bonds payable	55,000	-	-	-	55,000
Current portion of finance leases payable	292,219	34,638	-	-	326,857
Current portion of accrued compensated absences payable	1,657,859	282,272	-	-	1,940,131
Total current liabilities	21,170,284	7,642,764	10,450	(327,447)	28,496,051
Operating lease liabilities	14,747,427	12,403,518	-	-	27,150,945
Long-term debt	399,366	-	-	-	399,366
Bonds payable	445,622	-	-	-	445,622
Finance leases payable	605,926	35,862	-	-	641,788
Accrued compensated absences payable	1,206,206	-	-	-	1,206,206
Other liabilities	231,528	-	-	-	231,528
Deferred rent	-	-	-	-	-
Total liabilities	38,806,359	20,082,144	10,450	(327,447)	58,571,506
Commitments and Contingencies					
Net Assets					
Net assets without donor restrictions	14,911,329	767,477	(10,450)	-	15,668,356
Net assets with donor restrictions	971,251	1,247,792	-	-	2,219,043
Total net assets	15,882,580	2,015,269	(10,450)	-	17,887,399
Total liabilities and net assets	\$ 54,688,939	\$ 22,097,413	\$ -	\$ (327,447)	\$ 76,458,905

Little Flower Children and Family Services of New York and Affiliates

 Consolidating Statement of Activities and Changes in Net Assets
 Year Ended June 30, 2021

	Little Flower Children and Family Services of New York	St. John's Residence for Boys, Inc.	LFCFS Holding LLC	Eliminations	Consolidated Total
Net Assets Without Donor Restrictions					
Revenue:					
Program services:					
Foster boarding home	\$ 14,875,454	\$ 4,612,954	\$ -	\$ -	\$ 19,488,408
Residential treatment center	13,271,656	-	-	-	13,271,656
Adult residential services	10,915,503	-	-	-	10,915,503
Medical/mental health	6,337,476	695,453	-	-	7,032,929
Family care	3,039,201	-	-	-	3,039,201
Close to Home	-	3,855,887	-	-	3,855,887
Health home	2,256,150	-	-	-	2,256,150
Department of Juvenile Justice	-	1,319,814	-	-	1,319,814
Day habilitation	1,018,241	-	-	-	1,018,241
Grants	996,276	243,820	-	-	1,240,096
Preparing Youth for Adulthood	-	77,308	-	-	77,308
Multisystemic Therapy	-	427,663	-	-	427,663
Total program services	52,709,957	11,232,899	-	-	63,942,856
Other revenue:					
Contributions	733,768	78,506	-	-	812,274
Fundraising and special events, net of direct expenses	216,785	-	-	-	216,785
Other income	740,097	26,280	-	(475,371)	291,006
Interest and investment gain, net	466,590	9,188	-	-	475,778
Net assets released from restrictions	89,884	-	-	-	89,884
Total other revenue	2,247,124	113,974	-	(475,371)	1,885,727
Total revenue	54,957,081	11,346,873	-	(475,371)	65,828,583
Expenses:					
Program services:					
Foster boarding home	13,763,493	4,485,626	-	-	18,249,119
Residential treatment center	11,359,138	-	-	-	11,359,138
Adult residential services	9,732,544	-	-	-	9,732,544
Medical/mental health	5,105,409	885,430	-	-	5,990,839
Family care	2,694,537	-	-	-	2,694,537
Close to Home	-	3,664,611	-	-	3,664,611
Health home	1,750,176	-	-	-	1,750,176
Department of Juvenile Justice	-	1,235,281	-	-	1,235,281
Day habilitation	628,203	-	-	-	628,203
Preparing Youth for Adulthood	-	84,544	-	-	84,544
Multisystemic Therapy	-	385,164	-	-	385,164
Total program services	45,033,500	10,740,656	-	-	55,774,156
Supporting services:					
Management and general	7,679,019	1,075,239	-	(475,371)	8,278,887
Fundraising	727,292	-	-	-	727,292
Total supporting services	8,406,311	1,075,239	-	(475,371)	9,006,179
Total expenses	53,439,811	11,815,895	-	(475,371)	64,780,335
Changes in net assets without donor restrictions	1,517,270	(469,022)	-	-	1,048,248
Net Assets With Donor Restrictions					
Contributions	438,152	-	-	-	438,152
Interest and investment gain, net	-	98,107	-	-	98,107
Net assets released from donor restrictions	(89,884)	-	-	-	(89,884)
Changes in net assets with donor restrictions	348,268	98,107	-	-	446,375
Changes in net assets	1,865,538	(370,915)	-	-	1,494,623
Net Assets, Beginning	14,017,042	2,386,184	(10,450)	-	16,392,776
Net Assets, Ending	\$ 15,882,580	\$ 2,015,269	\$ (10,450)	\$ -	\$ 17,887,399