



Department of the Treasury
Internal Revenue Service

1992

Returns for

Organizations Exempt From Income Tax

**Under Section 501(c)(3) of the
Internal Revenue Code (Other Than
Private Foundations as Defined in
Section 509(a)) Or Section 4947(a)(1)
Charitable Trusts**

This package contains the following forms and related instructions:

Form 990EZ

Form 990

Schedule A (Form 990)

Form 990-T

Form 990-W

All forms are placed in the center of this package for easy removal. Also enclosed is a completed sample Form 990 and Schedule A (Form 990) with supplemental instructions.

Form 990EZ is enclosed for use by organizations with gross receipts less than \$100,000 for the year *and* total assets less than \$250,000 at the end of the year. These smaller organizations will find this form easier to complete than Form 990.

The organization is not required to file Form 990 (or Form 990EZ) with the IRS if its gross receipts normally are not more than \$25,000. State filing requirements may differ; therefore, the organization may still be required to file Form 990 (or Form 990EZ) with one or more states even though it is not required to file with the IRS. Organizations in this category should consult appropriate state officials to determine their specific filing requirements.

Organizations that are eligible to receive tax deductible contributions are listed in **Publication 78**, Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986. An organization may be removed from the listing if our records show that it is required to file Form 990 (or Form 990EZ), but it does not file a return or advise us that it is no longer required to file. However, contributions to such an organization may continue to be deductible by the general public until the IRS publishes a notice to the contrary in the Internal Revenue Bulletin.

IRS will assess penalties for an incomplete or incorrect return. Organizations failing to file a complete return will receive a letter requesting the missing information. If missing or correct information is not furnished or reasonable cause is not established, the organization will be assessed the \$10 per day penalty under section 6652(c)(1). Accordingly, we caution you to make certain that the return is complete and correct and urge you to respond promptly to any letter requests for missing information.

An organization must make its Form 990 (or Form 990EZ) available for public inspection, including all attachments and schedules, but excluding the organization's schedule of contributors. Certain organizations must also make their application for exemption available for public inspection (see instructions).

An organization that is eligible to receive deductible charitable contributions should advise its patrons of the amount deductible for Federal income tax purposes.

Internal Revenue Service
WADC-9999
Rancho Cordova, CA 95743-9999

Official Business

Penalty for Private Use, \$300

Peel off the label and place it in the address area of the Form 990 (or 990EZ) you file. If someone else prepares the return, please give the preparer the preaddressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.



Bulk Rate

Postage and Fees Paid
Internal Revenue Service

Permit No. G-48

Package 990-2

Cat. No. 50003N

Supplemental Instructions and a Completed Sample of Form 990 and Schedule A (Form 990)

This part of the instructions provides a set of facts and a filled-in example to assist you in preparing a complete and accurate Form 990 and Schedule A (Form 990) for 1992.

To avoid having to respond to requests for missing information, please complete all applicable line items; answer "Yes," "No," or "N/A" (not applicable) to each question on the return; make an entry (including a "-0-" when appropriate) on all total lines; and enter "None" or "N/A" if an entire part of Form 990 does not apply. If one or more applicable line items are not completed, we will consider the return incomplete and contact the organization for the missing information. The penalty of \$10 a day for failure to file a return under section 6652(c) also applies if a return is submitted with required information missing.

The illustrated example of a completed Form 990 and Schedule A (Form 990) for 1992 was prepared using the following facts.

The Family Service Agency of Utopia, Inc., a not-for-profit organization, is exempt from income tax under section 501(c)(3) of the Internal Revenue Code. The agency is a member of the National Association of Family Service Agencies. Its principal programs include: (1) adoption of infants and children; (2) foster home care; and (3) counseling individuals and families.

The agency was incorporated September 16, 1968. It received a letter dated January 25, 1971, notifying it that it had been determined not to be a private foundation within the meaning of section 509(a).

The agency uses the fund method of accounting and is on the accrual and calendar-year basis. The books are in the custody of the bookkeeper, Ms. Nancy Ward at 1414 West Ash Drive, Utopia, PA 11111.

All contributions are considered available for unrestricted use, unless specifically restricted by the donor. Pledges are recorded in the books of account when the agency is notified of the pledge, and allowances are provided for amounts estimated to be uncollectible. Bequests are recorded as income at the time the agency has established a right to the bequest and the proceeds are measurable.

A substantial number of volunteers have donated significant amounts of their time to the organization's adoption program. No amounts have been reflected in the financial statements, however, for donated services.

In accordance with the affiliation agreement with the national organization, a portion of the unrestricted support from the public is remitted to the national organization for its use as determined by its board of directors. Additional grants are made to individuals and organizations as determined by the agency's board of directors.

For its annual dinner/dance, the agency paid \$800 (fair rental value) to rent a hall, kitchen, tables, dishes, etc., from the Fraternal Society of Utopia, an unrelated section 501(c)(10) fraternal lodge. This was the agency's only transaction with exempt organizations not described in section 501(c)(3). The agency is not affiliated with or related to any such organization.

Depreciation of \$5,200 was computed for buildings and equipment on a straight line basis.

In 1992, the agency incurred joint costs of \$9,600 for informational materials and activities that included fundraising appeals. Of those costs, \$6,100 was allocated to fundraising expense, \$400 was allocated to adoption services expense, \$2,400 was allocated to counseling services expense, and \$700 was allocated to management and general expense.

The expenses for the year are allocable as follows:

Statement of Functional Expenses

	Program Services			Supporting Services		
	Adoption	Foster Home Care	Counseling	Mgmt. & General	Fund Raising	TOTAL
Salaries	\$ 25,600	\$ 25,100	\$126,900	\$33,100	\$36,800	\$247,500
Pension plan cont.	100	-----	100	100	-----	300
Other emp. benefits	1,700	1,400	6,300	2,100	1,500	13,000
Payroll taxes, etc.	3,000	2,300	12,400	3,000	3,100	23,800
Professional fees	63,000	300	61,200	2,600	800	127,900
Supplies	3,900	21,300	1,300	1,800	1,700	30,000
Telephone	9,500	1,000	1,100	1,500	2,300	15,400
Postage & shipping	2,900	1,300	8,900	1,000	9,000	23,100
Occupancy	2,550	21,100	11,250	1,500	1,350	37,750
Interest	-----	-----	100	800	-----	900
Rental & maintenance of equipment	3,550	1,100	1,250	1,500	1,350	8,750
Prtg. & publications	5,400	400	6,400	300	1,600	14,100
Travel & trans.	12,500	2,000	2,200	2,300	3,000	22,000
Conferences, etc.	3,700	7,100	2,000	4,500	400	17,700
Specific assistance to individuals	16,500	24,300	5,000	-----	-----	45,800
Membership dues	500	-----	-----	-----	-----	500
Awards & grants—						
To national org.	10,000	-----	3,000	-----	-----	13,000
To indivs./other organizations	11,000	11,900	-----	-----	-----	22,900
Insurance	10,450	10,100	5,100	600	50	26,300
Other expenses	1,250	500	400	100	2,050	4,300
Depr.-bldgs./equip.	700	600	2,900	600	400	5,200
Total functional expenses:	<u>\$187,800</u>	<u>\$131,800</u>	<u>\$257,800</u>	<u>\$57,400</u>	<u>\$65,400</u>	<u>\$700,200</u>
Payments to national org.						12,400
Total expenses						<u>\$712,600</u>

The financial statements for the Family Service Agency of Utopia are given on the following pages.

We made the following entries on Form 990 and Schedule A (Form 990) and have attached explanatory schedules.

Form 990, Part I

Line 1a.—We have entered the \$473,700 of direct contributions received from the public and the \$9,600 received from legacies and bequests.

Line 1b.—We have entered the amount of \$223,500 received through the United Way organization and the \$4,000 collected through the local auxiliary.

Line 2.—We have entered the total of program service revenue from Part VII, lines 93(a) and (g). This included \$2,300 in consultation fees and \$300 in fees from government agencies.

Line 3.—We have entered \$1,600 of membership dues and assessments. These dues are not equivalent to contributions because members receive benefits and privileges (educational programs and counseling services) which have a monetary value in excess of their dues payment. Therefore, they are reported on line 3. (See the discussion of this principle in the instructions for line 3 of Form 990.)

Lines 4 and 5.—We have entered the \$14,800 received in interest income and \$16,400 received in dividends for the year.

Line 8.—We have entered \$24,200, the selling price of securities sold, and subtracted their cost basis and the sales expense. We entered the \$500 gain on line 8d.

Family Service Agency of Utopia, Inc.

Statement of Revenue, Expenses, and Changes in Fund Balances

For the Year Ended December 31, 1992

	<u>Current Funds</u>		<u>Land, Bldg., & Equip. Fund</u>	<u>Endow- ment Fund</u>	<u>TOTAL</u>
	<u>Unrestricted</u>	<u>Restricted</u>			
Revenue:					
Public support—					
Received directly—					
Contributions (net of estimated uncollectible pledges of \$19,500)	\$460,100	\$ 6,200	\$ 7,200	\$ 200	\$473,700
Special events (net of costs of direct benefit to participants of \$18,000)	10,400				10,400
Legacies & bequests	9,200			400	9,600
Received indirectly—					
Collected through local auxiliary	4,000				4,000
Allocated by federated fundraising organizations (net of their related fundraising expenses estimated at \$12,300) . . .	223,500				223,500
Total public support	<u>707,200</u>	<u>6,200</u>	<u>7,200</u>	<u>600</u>	<u>721,200</u>
Revenue and grants from governmental agencies		<u>300</u>			<u>300</u>
Other revenue:					
Membership dues—individuals	1,600				1,600
Program service fees	2,300				2,300
Sales of materials and services (net of direct expenses of \$1,000)	400				400
Endowment and other investment income	30,500	700			31,200
Miscellaneous revenue	2,800				2,800
Gains (losses) on investments	(2,000)			2,500	500
Total other revenue	<u>35,600</u>	<u>700</u>		<u>2,500</u>	<u>38,800</u>
Total revenue	<u>742,800</u>	<u>7,200</u>	<u>7,200</u>	<u>3,100</u>	<u>760,300</u>
Expenses:					
Program services—					
Adoption	187,100		700		187,800
Foster home care	131,200		600		131,800
Counseling	244,100	10,800	2,900		257,800
Total program services	<u>562,400</u>	<u>10,800</u>	<u>4,200</u>		<u>577,400</u>
Supporting services—					
Management & general	56,800		600		57,400
Fundraising	65,000		400		65,400
Total supporting services	<u>121,800</u>		<u>1,000</u>		<u>122,800</u>
Payments to national organization	12,400				12,400
Total expenses	<u>696,600</u>	<u>10,800</u>	<u>5,200</u>		<u>712,600</u>
Excess (deficiency) of revenue over expenses	46,200	(3,600)	2,000	3,100	47,700
Fund balances, beginning of year	446,300	10,000	156,800	191,700	804,800
Other changes in fund balances:					
Acquisition of fixed assets	(7,000)		7,000		
Mortgage payment	(400)		400		
Fund balances, end of year	<u>\$485,100</u>	<u>\$ 6,400</u>	<u>\$166,200</u>	<u>\$194,800</u>	<u>\$852,500</u>

Family Service Agency of Utopia, Inc.

BALANCE SHEET

December 31, 1992

<u>ASSETS</u>	<u>Current Funds</u>		<u>Land, Bldg., & Equip. Fund</u>	<u>Endow- ment Fund</u>	<u>TOTAL</u>
	<u>Unrestricted</u>	<u>Restricted</u>			
Current assets:					
Cash, including \$115,000 in interest-bearing accounts	\$121,100	\$ 300			\$121,400
Short-term investments, at cost (approximates market)	100,000	7,100			107,100
Receivables:					
Program service fees, less allowance of \$200	600				600
Pledges, less allowance of \$11,200	58,900				58,900
Grants		1,000	\$ 4,800		5,800
From affiliated organizations	1,000				1,000
Interfund receivable (payable)	2,000	(2,000)			
Inventory, at lower of cost or market	7,000				7,000
Prepaid expenses and deferred charges	13,800				13,800
Total current assets	304,400	6,400	4,800		315,600
Noncurrent investments	279,600			\$194,800	474,400
Land, buildings, and equipment, at cost, less accumulated depreciation			174,800		174,800
Total assets	<u>\$584,000</u>	<u>\$6,400</u>	<u>\$179,600</u>	<u>\$194,800</u>	<u>\$964,800</u>

LIABILITIES AND FUND BALANCES

Current liabilities:					
Accounts payable and accrued expenses	\$ 39,300				\$ 39,300
Support & revenue designated for subsequent period	59,600				59,600
Total current liabilities	98,900				98,900
Mortgage payable, 6%, due 1994			\$ 3,200		3,200
Amounts payable under capital lease			10,200		10,200
Total liabilities	<u>98,900</u>		<u>13,400</u>		<u>112,300</u>

Fund balances:

Current unrestricted:

 Designated by the governing board for—

Long-term investment	279,600				279,600
Purchase of new equipment	10,400				10,400
Undesignated—available for general activities	195,100				195,100

Current restricted for:

Professional education		\$4,000			4,000
Expansion of services		2,400			2,400

Land, building, and equipment:

Unexpended restricted			4,800		4,800
Equity in fixed assets			161,400		161,400

Endowment				\$194,800	194,800
Total fund balances	<u>485,100</u>	<u>6,400</u>	<u>166,200</u>	<u>194,800</u>	<u>852,500</u>
Total liabilities and fund balances	<u>\$584,000</u>	<u>\$6,400</u>	<u>\$179,600</u>	<u>\$194,800</u>	<u>\$964,800</u>

Line 9.—We have reported the revenue of \$28,400 less direct expenses of \$18,000 from special fundraising events and activities. As there were no contributions included in gross revenue from these events, we entered “-0-” within the parentheses on line 9a. All of the \$18,000 of expenses attributable to this function are reportable here and none in Part II.

Line 10.—We have reported, on line 10a, \$2,000 in gross sales of educational publications, less \$600 of returns and allowances. On line 10b, we entered \$1,000, the cost of goods sold, and entered the \$400 gross profit on line 10c.

Line 11.—We have entered the gross amount of other revenue received from the sale of an easement. This amount was also reported in Part VII on line 103(a).

Line 13.—We have entered the program services expenses from line 44, column (B) of Part II.

Line 14.—We have entered the management and general expenses from line 44, column (C) of Part II.

Line 15.—We have entered the fundraising expenses from line 44, column (D) of Part II.

Line 16.—We have entered the portion of the unrestricted support from the public that was remitted to the national organization.

Lines 17 and 18 are self-explanatory.

Line 19.—We have entered the net asset balance at the beginning of the year from line 74, column (A) of Part IV.

Line 21.—We have entered the total of lines 18, 19, and 20. This computed net asset figure agrees with the end-of-year net asset balance from line 74, column (B) of Part IV.

Form 990, Part II

From the breakdown of the expenses provided, we have listed the organization's expenses attributable to program services; management and general; and fundraising functions. In column (A), we reported the total expenses for each line of columns (B), (C), and (D). The total for column (A) was included on line 17, “Total expenses,” of Part I. The expenses in Part II include only those that are not reported on lines 8b, 9b, or 10b of Part I. (The expenses of the special fundraising events and activities are reported on line 9b of Part I and, therefore, are not also reported in Part II. In this example, the expenses listed in the program service column include those attributable to adoption services, foster home care, and family counseling.) In the space below line 44, the joint costs incurred in combined fundraising and educational campaigns are reported in accordance with the facts given.

Form 990, Part III

We have listed and described the organization's three program services and indicated the expenses attributable to each. Statistical information regarding the number of individuals, families, and organizations served is also provided. We have entered the amount attributable to donated services in the narrative section for “Adoption Services.”

Form 990, Part IV

We have completed beginning and end-of-year balance sheets. **Note:** *For the sake of brevity, the beginning-of-year balance sheet was not given in the statement of facts.*

Form 990, Part V

We have entered, in Part V and in an attachment, the name, address, and other required information for each officer, director, and key employee even though some of them serve without compensation. We entered “-0-” when

there were no amounts to enter. No compensation was provided by a related organization. **Note:** *For the sake of brevity, specific names, addresses, titles, and hours worked were not given in the statement of facts.*

Form 990, Part VI

Lines 76 through 81.—From the facts given, the appropriate answer to each of these questions was either “No,” “N/A,” or “-0-.”

Line 82.—We have entered the amount of \$8,000 in donated program services that was also reported in the narrative section of Part III.

Line 92.—We have entered “N/A” because the organization is not a section 4947(a)(1) charitable trust.

Form 990, Part VII

We have listed both consultation fees and fees from government agencies as the organization's only source of program service revenue for the year. None of the organization's other receipts constitute program service revenue as defined in the instructions for line 2 of Part I.

In column (d), we have entered the amounts received from income-producing activities that do not further the charitable purposes of the agency (other than by providing funds for such purposes) and the income from which would be taxable as unrelated business income but for specific provisions in the Code that render such income nontaxable. We have also entered the appropriate exclusion codes (from the Instructions for Form 990) to indicate the Code provision that excludes each amount from classification as unrelated business income.

In column (e), we have entered the amounts received from activities that contributed to the agency's related or exempt purposes.

Form 990, Part VIII

We indicated the line number for the related or exempt function amounts we entered in column (e) and explained how each reported activity contributed importantly to the accomplishment of the agency's exempt purposes.

Form 990, Part IX

We entered “N/A” because we answered “No” to question 78c of Part VI.

Schedule A (Form 990)

Part I.—We have entered the compensation and contribution to employee benefit plans for each employee listed.

Part IV.—We have checked block 11a, based on our sample facts, and entered the appropriate information on lines 15 through 28. The amounts shown on these lines are from returns for previous years that are not part of this example.

Parts VI-A and VI-B.—We have entered “N/A” in both Parts VI-A and VI-B as the agency did not engage in any lobbying activity during the year and did not file Form 5768 to make a section 501(h) election.

Part VII.—We have entered the required information regarding the agency's rental of facilities and equipment from a fraternal organization for the annual dinner/dance. Note that this does not constitute a “sharing of facilities or equipment” (line 51c) which connotes a continuing arrangement and joint or alternating use of the same assets (sharing of office space and equipment, for example). Because there was no such sharing and because the agency was not otherwise affiliated with or related to the fraternal organization, we answered “No” to question 52a.

Return of Organization Exempt From Income Tax
Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

OMB No. 1545-0047

1992This Form is
Open to Public
Inspection**Note:** The organization may have to use a copy of this return to satisfy state reporting requirements.**A** For the calendar year 1992, or fiscal year beginning , 1992, and ending , 19

Please use IRS label or print or type. See Specific Instructions.	B Name of organization Family Service Agency of Utopia, Inc.	C Employer identification number 12: 3456789
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1414 West Ash Drive	D State registration number 567890
	City, town, or post office, state, and ZIP code Utopia, PA 11111	E If address changed, check box. ☐

F Check type of organization—Exempt under section ☒ 501(c)(3) (insert number),
OR ☐ section 4947(a)(1) charitable trust

G If exemption application pending, check box ☐

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No
(b) If "Yes," enter the number of affiliates for which this return is filed:

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN)

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

J Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify)

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: Form 990EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.**Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances**

	Revenue	Expenses	Net Assets
1 Contributions, gifts, grants, and similar amounts received:			
a Direct public support	1a \$483,300		
b Indirect public support	1b 227,500		
c Government grants	1c		
d Total (add lines 1a through 1c) (attach schedule—see instructions)	1d \$710,800		
2 Program service revenue (from Part VII, line 93)	2 2,600		
3 Membership dues and assessments (see instructions)	3 1,600		
4 Interest on savings and temporary cash investments	4 14,800		
5 Dividends and interest from securities	5 16,400		
6a Gross rents	6a		
b Less: rental expenses	6b		
c Net rental income or (loss)	6c		
7 Other investment income (describe)	7		
8a Gross amount from sale of assets other than inventory	(A) Securities 24,200 8a	(B) Other	
b Less: cost or other basis and sales expenses	23,700 8b		
c Gain or (loss) (attach schedule)	500 8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d 500		
9 Special fundraising events and activities (attach schedule—see instructions):			
a Gross revenue (not including \$ -0- of contributions reported on line 1a)	9a 28,400		
b Less: direct expenses	9b 18,000		
c Net income	9c 10,400		
10a Gross sales less returns and allowances	10a 1,400		
b Less: cost of goods sold	10b 1,000		
c Gross profit or (loss) (attach schedule)	10c 400		
11 Other revenue (from Part VII, line 103)	11 2,800		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12 \$760,300		
13 Program services (from line 44, column (B)) (see instructions)	13 \$577,400		
14 Management and general (from line 44, column (C)) (see instructions)	14 57,400		
15 Fundraising (from line 44, column (D)) (see instructions)	15 65,400		
16 Payments to affiliates (attach schedule—see instructions)	16 12,400		
17 Total expenses (add lines 16 and 44, column (A))	17 \$712,600		
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18 \$47,700		
19 Net assets or fund balances at beginning of year (from line 74, column (A))	19 804,800		
20 Other changes in net assets or fund balances (attach explanation)	20 -0-		
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21 \$852,500		

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and 4947(a)(1) charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)	22 \$ 35,900	\$ 35,900		
23	Specific assistance to individuals (attach schedule)	23 45,800	45,800		
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25 42,800	26,600	\$ 8,800	\$ 7,400
26	Other salaries and wages	26 204,700	151,000	24,300	29,400
27	Pension plan contributions	27 300	200	100	
28	Other employee benefits	28 13,000	9,400	2,100	1,500
29	Payroll taxes	29 23,800	17,700	3,000	3,100
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33 30,000	26,500	1,800	1,700
34	Telephone	34 15,400	11,600	1,500	2,300
35	Postage and shipping	35 23,100	13,100	1,000	9,000
36	Occupancy	36 37,750	34,900	1,500	1,350
37	Equipment rental and maintenance	37 8,750	5,900	1,500	1,350
38	Printing and publications	38 14,100	12,200	300	1,600
39	Travel	39 22,000	16,700	2,300	3,000
40	Conferences, conventions, and meetings	40 17,700	12,800	4,500	400
41	Interest	41 900	100	800	
42	Depreciation, depletion, etc. (attach schedule)	42 5,200	4,200	600	400
43	Other expenses (itemize): a Dues	43a 500	500		
	b Professional Fees	43b 127,900	124,500	2,600	800
	c Insurance	43c 26,300	25,650	600	50
	d Miscellaneous	43d 4,300	2,150	100	2,050
	e	43e			
	f	43f			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 \$700,200	\$577,400	\$57,400	\$65,400

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☒ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 9,600; (ii) the amount allocated to program services \$ 2,800; (iii) the amount allocated to management and general \$ 700; and (iv) the amount allocated to fundraising \$ 6,000.

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
a Counseling - The organization provided 5,954 hours of counseling to individuals and families. A total of 635 cases were assisted involving 2,426 individuals. The agency also made a grant to its national affiliate for a research project.	(Grants and allocations \$ <u>3,000</u>)	\$257,800
b Adoption Services - The agency placed 50 children in adoptive families. This included counseling for 189 birth parents. Five adoptions involved children from foreign countries. There were 65 home studies completed during this year. (This program was assisted	(Grants and allocations \$)	
c by \$8,000 of donated services in 1992.) Under the Adoption Services program, the agency made grants to three organizations for related services.	(Grants and allocations \$ <u>21,000</u>)	187,800
d Foster Care - The agency placed 28 children in 16 foster homes. Agency also made grants to two other organizations providing foster home care for hard-to-place children.	(Grants and allocations \$ <u>11,900</u>)	131,800
e Other program services (attach schedule)	(Grants and allocations \$)	
f Total (add lines a through e) (should equal line 44, column (B))		\$577,400

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
Assets				
45	Cash—non-interest-bearing	\$ 4,000	45	\$ 6,400
46	Savings and temporary cash investments	244,700	46	222,100
47a	Accounts receivable	47a \$ 1,800		
b	Less: allowance for doubtful accounts	47b 200	47c	1,600
48a	Pledges receivable	48a 70,100		
b	Less: allowance for doubtful accounts	48b 11,200	48c	58,900
49	Grants receivable	4,600	49	5,800
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)	51a		
b	Less: allowance for doubtful accounts	51b	51c	
52	Inventories for sale or use	6,100	52	7,000
53	Prepaid expenses and deferred charges	9,600	53	13,800
54	Investments—securities (attach schedule)	430,700	54	474,400
55a	Investments—land, buildings, and equipment: basis	55a		
b	Less: accumulated depreciation (attach schedule)	55b	55c	
56	Investments—other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	57a 188,000		
b	Less: accumulated depreciation (attach schedule)	57b 13,200	57c	174,800
58	Other assets (describe ►)		58	
59	Total assets (add lines 45 through 58) (must equal line 75)	\$916,000	59	\$964,800
Liabilities				
60	Accounts payable and accrued expenses	\$ 46,000	60	\$ 39,300
61	Grants payable		61	
62	Support and revenue designated for future periods (attach schedule)	61,600	62	59,600
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64	Mortgages and other notes payable (attach schedule)	3,600	64	3,200
65	Other liabilities (describe ► Payable under capital lease)		65	10,200
66	Total liabilities (add lines 60 through 65)	\$111,200	66	\$112,300
Fund Balances or Net Assets				
Organizations that use fund accounting, check here ► ☒ and complete lines 67 through 70 and lines 74 and 75 (see instructions).				
67a	Current unrestricted fund	\$446,300	67a	\$485,100
b	Current restricted fund	10,000	67b	6,400
68	Land, buildings, and equipment fund	156,800	68	166,200
69	Endowment fund	191,700	69	194,800
70	Other funds (describe ►)	- 0 -	70	- 0 -
Organizations that do not use fund accounting, check here ► ☐ and complete lines 71 through 75 (see instructions).				
71	Capital stock or trust principal		71	
72	Paid-in or capital surplus		72	
73	Retained earnings or accumulated income		73	
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73: column (A) must equal line 19 and column (B) must equal line 21)	\$804,800	74	\$852,500
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	\$916,000	75	\$964,800

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
Anita Hurlimann 10 Paradise Drive, Utopia, PA 11111	President 10 hrs./wk.	-0-	-0-	-0-
John S. Brown, Ph.D. 15 Heavenly Place, Utopia, PA 11111	Executive Director 50 hrs./wk.	\$42,800	\$1,810	-0-
Janet Newhouse 20 Musical Drive, Utopia, PA 11111	Vice President 10 hrs./wk.	-0-	-0-	-0-
Jim Jones 5 Scenic Rd., Utopia, PA 11111	Treasurer 2 hrs./wk.	-0-	-0-	-0-

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If "Yes," attach schedule (see instructions).

Part VI Other Information

Note: Section 501(c)(3) organizations and section 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).

	Yes	No
76 Did the organization engage in any activity not previously reported to the Internal Revenue Service? . . . If "Yes," attach a detailed description of each activity.	76	X
77 Were any changes made in the organizing or governing documents, but not reported to the IRS? . . . If "Yes," attach a conformed copy of the changes.	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T , Exempt Organization Business Income Tax Return, for this year?	78b	N/A
c At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	78c	X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or non-exempt organization? (See instructions.)	80a	X
b If "Yes," enter the name of the organization ► and check whether it is ☐ exempt OR ☐ nonexempt.		
81a Enter amount of political expenditures, direct or indirect, as described in the instructions . . . 81a -0-		
b Did the organization file Form 1120-POL , U.S. Income Tax Return for Certain Political Organizations, for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III . . . 82b \$8,000		
83a Did anyone request to see either the organization's annual return or exemption application (or both)? . . .	83a	X
b If "Yes," did the organization comply as described in the instructions? (See General Instruction L.) . . .	83b	N/A
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b	N/A
85a <i>Section 501(c)(5) or (6) organizations.</i> —Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).) . . .	85a	N/A
b If "Yes," enter the total amount spent for this purpose 85b N/A		
86 <i>Section 501(c)(7) organizations.</i> —Enter:		
a Initiation fees and capital contributions included on line 12 86a N/A		
b Gross receipts, included on line 12, for public use of club facilities (see instructions) 86b N/A		
c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (If "Yes," attach statement. See instructions.) 86c N/A		
87 <i>Section 501(c)(12) organizations.</i> —Enter amount of:		
a Gross income received from members or shareholders 87a N/A		
b Gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88 <i>Public interest law firms.</i> —Attach information described in the instructions.		
89 List the states with which a copy of this return is filed ► Pennsylvania		
90 During this tax year did the organization maintain any part of its accounting / tax records on a computerized system?	90	X
91 The books are in care of ► Nancy Ward Telephone no. ► (123) 456-7899 Located at ► 1414 West Ash Drive, Utopia, PA ZIP code ► 11111		
92 <i>Section 4947(a)(1) charitable trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return, should check here</i> ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . ► 92 N/A		

Part VII Analysis of Income-Producing Activities

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
(a) Consultation fees					\$2,300
(b)					
(c)					
(d)					
(e)					
(f)					
(g) Fees from government agencies					300
94 Membership dues and assessments					1,600
95 Interest on savings and temporary cash investments			14	\$14,800	
96 Dividends and interest from securities			14	16,400	
97 Net rental income or (loss) from real estate:					
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	500	
101 Net income from special fundraising events			1	10,400	
102 Gross profit or (loss) from sales of inventory					400
103 Other revenue: (a) Sale of easement			18	2,800	
(b)					
(c)					
(d)					
(e)					
104 Subtotal (add columns (b), (d), and (e))		- 0 -		\$44,900	\$4,600
105 TOTAL (add line 104, columns (b), (d), and (e))					\$49,500

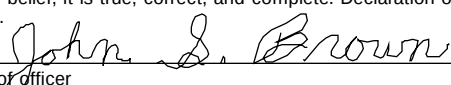
Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)
93a	Fees for marriage counseling--one of our exempt purposes.
93g	Fee from county for finding foster homes for 2 children--this furthers our exempt purpose of ensuring quality care for foster children.
94	Members are social service workers who receive information and advice on problem cases from our staff as part of our counseling, adoption, and foster care programs.
102	Sale of educational materials to members and persons receiving counseling--part of our overall counseling program.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 78c is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A				

Please Sign Here	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.			
	 Signature of officer		3/23/93 Date	Executive Director Title
Paid Preparer's Use Only	Preparer's signature 		Date	Check if self-employed ☐
	Firm's name (or yours if self-employed) and address 		ZIP code	

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Charitable Trust
Supplementary Information

▶ Attach to Form 990 (or Form 990EZ).

OMB No. 1545-0047

1992

Name Family Service Agency of Utopia, Inc.	Employer identification number 12 3456789
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of employees paid more than \$30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
Roshan Contractor, M.S.W. 41 Allegro Way, Utopia, PA	Dep. to the Director 45 hrs./wk.	\$36,000	\$1,634	- 0 -
Mehroo Aziz 50 Mountain View, Utopia, PA	Ch. Counseling Services 45 hrs./wk.	32,000	1,490	- 0 -
Total number of other employees paid over \$30,000 ▶	- 0 -			

Part II Compensation of the Five Highest Paid Persons for Professional Services
(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than \$30,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$30,000 for professional services ▶		

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, principal officers, or creators, or with any taxable organization or corporation with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Part V, Form 990	2d X	
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4 Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See specific instructions.)		

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)The organization is not a private foundation because it is (please check only **ONE** applicable box):

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital** ►
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
- 11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
- 12** ☐ An organization that normally receives: **(a)** no more than $\frac{1}{3}$ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and **(b)** more than $\frac{1}{3}$ of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** boxes 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name(s) of supported organization(s)	(b) Box number from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) **Use cash method of accounting.**

Calendar year (or fiscal year beginning in) ►	(a) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28).	\$742,300	\$696,800	\$640,600	\$594,300	\$2,674,000
16 Membership fees received	1,100	1,500	1,500	1,400	5,500
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	31,200	26,400	30,600	24,900	113,100
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.	26,000	27,700	22,100	20,400	96,200
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22.	\$800,600	\$752,400	\$694,800	\$641,000	\$2,888,800
24 Line 23 minus line 17.	\$769,400	\$726,000	\$664,200	\$616,100	\$2,775,700
25 Enter 1% of line 23	\$ 8,006	\$ 7,524	\$ 6,948	\$ 6,410	
26 Organizations described in box 10 or 11: a Enter 2% of amount in column (e), line 24 b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1988 through 1991 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here ►					\$ 55,514
					- 0 -

(Continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)

- 27** Organizations described in box 12, page 2: N/A
- a** Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:
- (1991) (1990) (1989) (1988)
- b** Attach a list showing, for 1988 through 1991, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received more during that year than the larger of: **(1)** the amount on line 25 for the year; or **(2)** \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:
- (1991) (1990) (1989) (1988)
- 28** For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1988 through 1991, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See specific instructions.) N/A

Part V Private School Questionnaire
(To be completed ONLY by schools that checked box 6 in Part IV)

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31	
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	32d	
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance? (See instructions.)	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	33h	
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (see instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)
Check here **a** ☐ If the organization belongs to an affiliated group (see instructions).Check here **b** ☐ If you checked **a** and "limited control" provisions apply (see instructions).**N/A****Limits on Lobbying Expenditures**

("Expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures (see Part VI-A instructions)	39	
40	Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 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 } 42 Grassroots nontaxable amount (enter 25% of line 41) 43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	41	
		42	
		43	
		44	

Caution: File Form 4720 if there is an amount on either line 43 or line 44.**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 instructions for lines 45–50 for details.)

		Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ►		(a) 1992	(b) 1991	(c) 1990	(d) 1989	(e) Total
45	Lobbying nontaxable amount (see instructions)					
46	Lobbying ceiling amount (150% of line 45(e))					
47	Total lobbying expenditures (see instructions)					
48	Grassroots nontaxable amount (see instructions)					
49	Grassroots ceiling amount (150% of line 48(e))					
50	Grassroots lobbying expenditures (see instructions)					

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting by organizations that did not complete Part VI-A.)
N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Yes	No
-----	----

(i) Cash	51a(i)	X
----------	--------	---

(ii) Other assets	a(ii)	X
-------------------	-------	---

b Other Transactions:

(i) Sales of assets to a noncharitable exempt organization	b(i)		X
--	------	--	---

(ii) Purchases of assets from a noncharitable exempt organization	b(ii)	X
---	-------	---

(iii) Rental of facilities or equipment	b(iii)	X	
---	--------	---	--

(iv) Reimbursement arrangements	b(iv)	X
---------------------------------	-------	---

(v) Loans or loan guarantees	b(v)		X
------------------------------	------	--	---

(vi) Performance of services or membership or fundraising solicitations	b(vi)	X
---	-------	---

c Sharing of facilities, equipment, mailing lists or other assets, or paid employees	c		X
---	----------	--	----------

d If the answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, indicate in column (d) the value of the goods, other assets, or services received.

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ **Yes** ☒ **No**

b If “Yes,” complete the following schedule.

[illegible]

FAMILY SERVICE AGENCY OF UTOPIA, INC.
 EIN: 12-3456789
 Form 990 (1992) Schedule Attachment

Part I, line 1d: Contributions, gifts, grants, etc.

No single contributor gave \$5,000 or more during the year.

Part I, line 8c: Sale of assets other than inventory

Proceeds from sales of

Publicly traded securities	\$24,200
Cost and sales expenses	<u>23,700</u>
Gain	<u>\$ 500</u>

Part I, line 9: Special fundraising events and activities

	Dinner/ dance	Celebrity auction	Raffle	Total
Gross revenue	\$14,500	\$9,200	\$4,700	\$28,400
Less:				
Direct expenses	<u>11,200</u>	<u>3,700</u>	<u>3,100</u>	<u>18,000</u>
Net income	<u>\$ 3,300</u>	<u>\$5,500</u>	<u>\$1,600</u>	<u>\$10,400</u>

Part I, line 10: Sales

Proceeds from sale of educational publications	\$1,400
Cost of publications sold	<u>1,000</u>
Gross profit	<u>\$ 400</u>

Part I, line 16:

Payments to affiliates \$12,400

Two percent of unrestricted contributions collected were paid to the National Association of Family Service Agencies for its general operations, as required by our affiliation agreement with that organization.

Part II, line 22: Grants and allocations

Family Counseling:

National Association of Family Service Agencies Milwaukee, Wisconsin 53226	<u>\$ 3,000</u>
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Adoption Services:

National Association of Family Service Agencies	<u>\$10,000</u>
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Utopia Adolescent Center Utopia, Pennsylvania 11111	<u>5,000</u>
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Utopia Children's Services Utopia, Pennsylvania 11111	<u>6,000</u>
Total	<u>\$21,000</u>

Foster Home Care:

Utopia Children's Services	<u>\$ 5,000</u>
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Utopia Adolescent Center	<u>6,900</u>
Total	<u>\$11,900</u>

FAMILY SERVICE AGENCY OF UTOPIA, INC.
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 Form 990 (1992) Schedule Attachment

Part II, line 23: Specific assistance to individuals

Adoption assistance to low-income families	\$20,400
Reimbursement of out-of-pocket expenses for foster home care	25,400
Total	<u>\$45,800</u>

Part II, line 42: Depreciation AND Part IV, line 57 -- Land, buildings, equipment

Asset	Date acquired	Cost	Prior years' depreciation	Method	Useful life	Current depreciation
Land	1990	\$ 45,500	--	--	--	--
Office equip.	1985	3,000	\$2,450	S.L.	8 years	\$ 350
Office equip.	1992	11,500	--	S.L.	8 years	1,150
Building	1990	128,000	5,550	S.L.	30 years	3,700
Total		<u>\$188,000</u>	<u>\$8,000</u>			<u>\$5,200</u>

Part IV, line 54: Investments - securities (end of year)

Common Stock	Number of Shares	Book Value (cost)
A Corporation	4,000	\$ 98,000
B Corporation	1,600	17,400
C Corporation	1,000	22,100
D Corporation	1,200	58,200
E Corporation	800	43,700
F Corporation	2,000	109,200
G Corporation	1,000	62,400
H Corporation	600	16,500
I Corporation	900	46,900
Total		<u>\$474,400</u>

Part IV, line 62: Support and revenue designated for future periods

	Designated for Year			Total
	1992	1993	1994	
Received prior to 1992	\$20,000	\$20,800	\$20,800	\$61,600
Received in 1992		9,000	9,000	18,000
Expended (earned) in 1992	(20,000)			(20,000)
Balance at end of 1992	<u>\$ -0-</u>	<u>\$29,800</u>	<u>\$29,800</u>	<u>\$59,600</u>

All of the above represent grants designated by contributors to support adoption services in future periods.

Part IV, line 64: Mortgages and other notes payable

Mortgage Payable to State Bank of Utopia @6% per annum	<u>\$3,200</u>
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Part V: List of Officers, Directors, Trustees, and Key Employees (Cont'd)

(A) Name & address	(B) Title & avg. hrs. per week devoted to position	(C) Compensation	(D) Cont. to employee benefit plans	(E) Exp. acct. & other allowances
Zenobia Boyce 23 Wonderful Way Utopia, PA 11111	Secretary 3 hrs./wk.	-0-	-0-	-0-

FAMILY SERVICE AGENCY OF UTOPIA, INC.
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Part III, Item 4

Organizations receiving grants are required to furnish:

1. A copy of their section 501(c)(3) determination letter from the IRS.
2. Audited financial statements for the two preceding years.
3. Evidence of service quality and effectiveness in reaching poverty level population.
4. Quarterly report of services delivered.