

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.**2023**Department of the Treasury
Internal Revenue Service

Name of filer

KULANU ACADEMY, INC

EIN or SSN

11-3539334

Name and title of officer or person subject to tax

**MARK HONIGSFELD
PRESIDENT****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 7,747,952.
2a Form 990-EZ check here ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ☐	b Tax based on Investment Income (Form 990-PF, Part V, line 5)	4b
5a Form 990 check here ☐	b Balance due (Form 990, line 3c)	5b
6a Form 990-T check here ☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here ☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here ☐	b FMV of assets at end of tax year (Form 5227, item D)	8b
9a Form 5330 check here ☐	b Tax due (Form 5330, Part II, line 10)	9b
10a Form 8038-CP check here ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **LAUFER LLP**

ERO firm name

to enter my PIN

12345Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Mark Honigsfeld PRESIDENTDate **12-3-2024****Part III Certification and Authentication**

ERO's EFIPIN/PIN. Enter your six-digit electronic filing identification number (EFIPIN) followed by your five-digit self-selected PIN.

11498112603

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8879-TE** (2023)

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. KULANU ACADEMY, INC	Taxpayer identification number (TIN) 11-3539334
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 124 MCGLYNN PLACE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CEDARHURST, NY 11516	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **TAXPAYER**
AS ABOVE - CEDARHURST, NY 11516

Telephone No. **516-569-3083**

Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

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

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

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

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

OMB No. 1545-0047

2023Open to Public
Inspection**A** For the 2023 calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization KULANU ACADEMY, INC		D Employer identification number 11-3539334
	Doing business as		E Telephone number 516-569-3083
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	124 MCGLYNN PLACE		G Gross receipts \$ 7,856,515. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number
	City or town, state or province, country, and ZIP or foreign postal code CEDARHURST, NY 11516		
F Name and address of principal officer: MARK HONIGSFELD SAME AS C ABOVE			
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: WWW.KULANUKIDS.ORG			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other			L Year of formation: 2000 M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: ENABLE EACH INDIVIDUAL TO REACH HIS OR HER FULL POTENTIAL, EMPOWERING EACH ONE TO BECOME A		
	2 Check this box ☐ 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	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	157
	6 Total number of volunteers (estimate if necessary)	6	0
		7a Total unrelated business revenue from Part VIII, column (C), line 12	7a
b Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	453,246.	379,870.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,329,296.	7,282,954.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	54,768.	39,135.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	32.	45,993.
		6,837,342.	7,747,952.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,146,487.	5,712,457.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	171,657.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,556,661.	1,937,244.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,703,148.	7,649,701.
	19 Revenue less expenses. Subtract line 18 from line 12	134,194.	98,251.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	13,753,303.	13,643,497.
	22 Net assets or fund balances. Subtract line 21 from line 20	5,947,158.	5,739,101.
		7,806,145.	7,904,396.

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 MARK HONIGSFELD, PRESIDENT		Date	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name ANDREW E. LAUFER	Preparer's signature	Date	Check if self-employed ☐ PTIN P00540754
	Firm's name LAUFER LLP	Firm's EIN 11-2512603		
	Firm's address 406 DEER PARK AVE. BABYLON, NY 11702-2314		Phone no. 631-226-9600	

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

LHA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23

Form **990** (2023)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

ENABLE EACH INDIVIDUAL TO REACH HIS OR HER FULL POTENTIAL, EMPOWERING EACH ONE TO BECOME A PARTICIPATING AND ACCEPTED MEMBER OF SOCIETY, WITH A GOOD QUALITY OF LIFE AND A HOPEFUL FUTURE.

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 \$ 4,990,010. including grants of \$) (Revenue \$ 6,038,575.)

THE DAY SCHOOL AND AFTER SCHOOL PROGRAM EDUCATED STUDENTS WITH DEVELOPMENTAL DISABILITIES IN ACADEMIC, VOCATIONAL AND LIFE SKILLS PROGRAMS PROVIDING INCLUSION OPPORTUNITIES WHENEVER POSSIBLE. ADDITIONAL STUDENTS WERE PROVIDED WITH SELF-CONTAINED AND INCLUSIVE RESPITE PROGRAMMING DURING SCHOOL VACATIONS.

4b (Code:) (Expenses \$ 46,676. including grants of \$) (Revenue \$ 1,244,379.)

KULANU ACADEMY PROVIDES VOCATIONAL SERVICES FOR YOUNG ADULTS ATTENDING SCHOOL OR WHO HAVE AGED OUT OF DISTRICT OR DEPARTMENT OF EDUCATION PLACEMENTS.

KULANU WORKS WITH EACH INDIVIDUAL TO DISCOVER THEIR SKILLS, APTITUDES AND INTERESTS, AND THEN DEVELOP COMMUNITY-BASED WORK EXPERIENCES TO MEET THEIR NEEDS. KULANU PROVIDES, IN CONJUNCTION WITH THE INDIVIDUAL AND THEIR TEAM, JOB STRENGTHENING, JOB SEEKING, EMPLOYMENT SECUREMENT, EMPLOYMENT ACCLIMATION AND ORIENTATION, JOB COACHING AND JOB RETENTION SERVICES.

KULANU ACADEMY'S VOCATIONAL DEPARTMENT HAS PARTNERED WITH OVER 100

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

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

4e Total program service expenses 5,036,686.

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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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>		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>		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>		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>		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>		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>	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>		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>		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>		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>		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>	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>	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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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>		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>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		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>	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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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	157
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

Section A. Governing Body and Management

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

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

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

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

TAXPAYER - 516-569-3083

AS ABOVE, CEDARHURST, NY 11516

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 the instructions for definition of "key employee."

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

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

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

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

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

[illegible]

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

[illegible]

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

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

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? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

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
NADLER MODULAR 400 RELLA BOULEVARD, MONTEBELLO, NY 10901	MODULAR BUILDINGS	450,000.
ADDUS HOMECARE 4064 MOMENTUM PLACE, CHICAGO, IL 60689	SUPPORT SERVICES	177,568.
JDP TECHNOLOGIES, INC. 7212 66TH PLACE, GLENDALE, NY 11385	SECURITY INTEGRATION	110,626.

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	3
---	--	---

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	101,256.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	221,216.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	57,398.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			379,870.			
Program Service Revenue		Business Code					
	2 a TUITIONS & FEES	611110	5,775,028.	5,775,028.			
	b ADULT SERVICES	561300	1,244,379.	1,244,379.			
	c PROGRAM INCOME	561300	251,499.	251,499.			
	d TORAH L' KULANU	611710	12,048.	12,048.			
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			7,282,954.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		39,135.			39,135.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 101,256. of contributions reported on line 1c). See Part IV, line 18	8a	108,563.				
	b Less: direct expenses	8b	108,563.				
	c Net income or (loss) from fundraising events		0.				
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
	11 a OTHER INCOME	561000	45,993.			45,993.	
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			45,993.				
12 Total revenue. See instructions			7,747,952.	7,282,954.	0.	85,128.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,028,278.	3,602,723.	1,313,985.	111,570.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	277,637.	222,109.	41,646.	13,882.
10 Payroll taxes	406,542.	325,234.	60,981.	20,327.
11 Fees for services (nonemployees):				
a Management				
b Legal	36,337.		36,337.	
c Accounting	61,735.		61,735.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	134,988.		134,988.	
12 Advertising and promotion				
13 Office expenses	187,993.		187,993.	
14 Information technology				
15 Royalties				
16 Occupancy	166,554.	166,554.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	235,035.	188,028.	35,255.	11,752.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	282,531.	226,025.	42,380.	14,126.
23 Insurance	95,807.		95,807.	
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 BAD DEBT	250,000.		250,000.	
b PROGRAM SUPPLIES	245,080.	245,080.		
c COMPUTER	125,034.		125,034.	
d OPERATING LEASE - 823 P	48,000.		48,000.	
e All other expenses	68,150.	60,933.	7,217.	
25 Total functional expenses. Add lines 1 through 24e	7,649,701.	5,036,686.	2,441,358.	171,657.
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)				

Part X Balance SheetCheck 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	1,836,619.	1	769,417.
	2 Savings and temporary cash investments	577,228.	2	56,802.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	5,281,215.	4	6,163,313.
	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		9	1,000.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,964,091.		
	b Less: accumulated depreciation	10b 2,575,991.	5,860,558.	10c 6,388,100.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	197,683.	15	264,865.
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,753,303.	16	13,643,497.	
Liabilities	17 Accounts payable and accrued expenses	405,558.	17	442,876.
	18 Grants payable		18	
	19 Deferred revenue	23,235.	19	29,593.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	5,418,365.	23	5,266,632.
	24 Unsecured notes and loans payable to unrelated third parties	100,000.	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		25	
	26 Total liabilities. Add lines 17 through 25	5,947,158.	26	5,739,101.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	7,504,052.	27	7,904,396.
	28 Net assets with donor restrictions	302,093.	28	0.
	Organizations that do not follow FASB ASC 958, check here ☐ 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	7,806,145.	32	7,904,396.
	33 Total liabilities and net assets/fund balances	13,753,303.	33	13,643,497.

Form 990 (2023)

Part XI Reconciliation of Net AssetsCheck 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	7,747,952.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,649,701.
3	Revenue less expenses. Subtract line 2 from line 1	3	98,251.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,806,145.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,904,396.

Part XII Financial Statements and ReportingCheck 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: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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: ☐ Separate basis ☐ Consolidated basis ☐ 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: ☒ Separate basis ☐ Consolidated basis ☐ 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

KULANU ACADEMY, INC

Employer identification number

11-3539334

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

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

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

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
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 ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
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 (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Part VI

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

KULANU ACADEMY, INC

Employer identification number

11-3539334

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

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

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

KULANU ACADEMY, INC

11-3539334

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DAVID AND SHANI JACOBS 100 BRIARWOOD CROSSING LAWRENCE, NY 11559	\$ 20,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	DISABILITY OPPORTUNITY FUND 265 SUNRISE HIGHWAY ROCKVILLE CENTRE, NY 11570	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	COMMUNITY CHEST SOUTH SHORE 207 GROVE AVENUE CEDARHURST, NY 11516	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

11-3539334

Part II

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

Name of organization

Employer identification number

KULANU ACADEMY, INC**11-3539334****Part III**

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

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

KULANU ACADEMY, INC

Employer identification number

11-3539334

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

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

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

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

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1	\$	
(ii) Assets included in Form 990, Part X	\$	

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

a Revenue included on Form 990, Part VIII, line 1	\$	
b Assets included in Form 990, Part X	\$	

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- ☐ a Public exhibition
☐ 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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%

b Permanent endowment _____%

c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?

(ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		2,093,125.		2,093,125.
b Buildings		5,742,848.	1,781,303.	3,961,545.
c Leasehold improvements				
d Equipment		1,128,118.	794,688.	333,430.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				6,388,100.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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 ... ☒

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	7,856,515.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	108,563.
e	Add lines 2a through 2d	2e	108,563.
3	Subtract line 2e from line 1	3	7,747,952.
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	7,747,952.

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	7,758,264.
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	108,563.
e	Add lines 2a through 2d	2e	108,563.
3	Subtract line 2e from line 1	3	7,649,701.
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	7,649,701.

Part XIII Supplemental Information

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

PART X, LINE 2:

KULANU'S ACCOUNTING POLICY PROVIDES THAT A TAX EXPENSE OR BENEFIT FROM AN UNCERTAIN TAX POSITION MAY BE RECOGNIZED WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED UPON EXAMINATION, INCLUDING RESOLUTIONS OF ANY RELATED APPEALS OR LITIGATION PROCESSES, BASED ON THE TECHNICAL MERITS. KULANU HAS NO UNCERTAIN TAX POSITIONS RESULTING IN AN ACCRUAL OF TAX EXPENSE OR BENEFIT.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

DIRECT EXPENSES OF FUNDRAISING EVENTS 108,563.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information *(continued)*

DIRECT EXPENSES OF FUNDRAISING EVENTS 108,563.

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**SCHEDULE E
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

KULANU ACADEMY, INC

Employer identification number

11-3539334

Part I

- 1 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?
- 2 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?
- 3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or 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, use Part II.
- SEE PART II**

- 4 Does the organization maintain the following?
- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- 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, use Part II.

- 5 Does the organization discriminate by race in any way with respect to:

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7 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, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II.

YES NO

1 X

2 X

3 X

4a X

4b X

4c X

4d X

5a X

5b X

5c X

5d X

5e X

5f X

5g X

5h X

6a X

6b X

7 X

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

Schedule E (Form 990) 2023

Part II

Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

LINE 3 - EXPLANATION OF NONDISCRIMINATION POLICY:

THE NONDISCRIMINATORY POLICY CAN BE FOUND THROUGH THE
ORGANIZATIONS WEBSITE AS WELL AS ANNUAL PUBLICATION IN THE
LEGAL NOTICE SECTION OF THE LOCAL PAPER. THE POLICY IS
DEFINED AS:

KULANU ACADEMY ADMITS STUDENTS OF ANY RACE, COLOR, NATIONAL AND ETHNIC
ORIGIN TO ALL THE RIGHTS, PRIVILEGES, PROGRAMS AND ACTIVITIES GENERALLY
ACCORDED OR MADE AVAILABLE TO STUDENTS AT THE SCHOOL.

IT DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, NATIONAL AND ETHNIC
ORIGIN IN ADMINISTRATION OF ITS EDUCATIONAL POLICIES, ADMISSIONS POLICIES,
SCHOLARSHIP AND LOAN PROGRAMS, AND ATHLETIC AND OTHER SCHOOL-ADMINISTERED
PROGRAMS.

PLEASE NOTE THAT, AS STATED IN IRS PUBLICATION 5578, A SCHOOL THAT SELECTS
STUDENTS ON THE BASIS OF MEMBERSHIP IN RELIGIOUS DENOMINATION OR UNIT IS
NOT CONSIDERED TO BE IMPLEMENTING A DISCRIMINATORY POLICY IF MEMBERSHIP IS
OPEN TO ALL ON A RACIALLY NONDISCRIMINATORY BASIS.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

KULANU HAS CONTRACTS AND GRANTS WITH NEW YORK STATE THAT ASSIST AND
BENEFIT THE ACTIVITIES OF THE SCHOOL.

Department of the Treasury
Internal Revenue Service

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.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

KULANU ACADEMY, INC

Employer identification number

11-3539334

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.

[illegible]

- 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.

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))
	ANNUAL FAIR		5	
	(event type)	(event type)	(total number)	
Revenue				
1 Gross receipts	147,481.		62,338.	209,819.
2 Less: Contributions	70,388.		30,868.	101,256.
3 Gross income (line 1 minus line 2)	77,093.		31,470.	108,563.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	77,093.		31,470.	108,563.
10 Direct expense summary. Add lines 4 through 9 in column (d)				108,563.
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				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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: _____

- 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.

Part IV Supplemental Information *(continued)*

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**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public
Inspection

KULANU ACADEMY, INC

Employer identification number

11-3539334

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.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ 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.

- | | |
|--|---|
| ☐ Compensation committee | ☒ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ 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

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2023

Part III Supplemental Information

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

Area for supplemental information with horizontal lines.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

KULANU ACADEMY, INC

Employer identification number

11-3539334

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

PARTICIPATING AND ACCEPTED MEMBER OF SOCIETY, WITH A GOOD QUALITY OF
LIFE AND A HOPEFUL FUTURE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

LOCAL EMPLOYERS WHO ASSIST OUR STUDENTS IN BUILDING THEIR WORKPLACE
READINESS SKILLS WHILE DEVELOPING THEIR VOCATIONAL INTERESTS TO PREPARE
FOR FUTURE EMPLOYMENT. IN ADDITION, OUR TRANSITION TEAM WORKS CLOSELY
WITH FAMILIES AND THEIR COMMUNITIES AS THEIR WORKFORCE CHAPTER BEGINS.

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

OFFICERS AND TRUSTEES REVIEW THE RETURN.

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

ALL CONFLICT OF INTEREST MATTERS ARE DISCUSSED AT THE BOARD MEETINGS.

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

A SEPERATE COMMITTEE OF THE BOARD WILL DISCUSS COMPENSATION MATTERS DURING
THE INTERVIEW PROCESS AND AGAIN ANNUALLY AS NEEDED.

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

THE ORGANIZATION MAKES THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY
AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990 PART X11 LINE 2C.

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

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

Schedule O (Form 990) 2023

Name of the organization	KULANU ACADEMY, INC	Employer identification number	11-3539334
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2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
9	ELEVATOR	06/30/10	SL	20.00		16	159,007.				159,007.	103,350.		7,950.	111,300.
10	QUIET ROOM	07/01/11	SL	10.00		16	33,520.				33,520.	33,520.		0.	33,520.
14	LEASEHOLD IMPR.	09/01/09	SL	39.00	MM	16	1,166,562.				1,166,562.	418,768.		29,912.	448,680.
15	LEASEHOLD IMPR.	10/25/10	SL	39.00	MM	16	17,430.				17,430.	7,963.		447.	8,410.
16	SECURITY FENCE	06/30/12	SL	20.00		16	55,856.				55,856.	30,723.		2,793.	33,516.
17	LEASEHOLD IMPR.	09/01/11	SL	39.00	MM	16	6,540.				6,540.	1,988.		168.	2,156.
18	PHOSPHOR DOWNLIGHTS	10/04/12	SL	39.00	MM	16	26,000.				26,000.	7,004.		667.	7,671.
19	SECURITY SYSTEM	10/23/12	SL	39.00	MM	16	19,144.				19,144.	5,074.		491.	5,565.
20	LIGHTS FOR MPR	11/09/12	SL	39.00	MM	16	14,960.				14,960.	3,968.		384.	4,352.
21	DUCTWORK TRUNK LINES	12/30/12	SL	39.00	MM	16	18,750.				18,750.	4,810.		481.	5,291.
22	BATHROOM IMPROVEMENTS	07/08/13	SL	10.00		16	1,404.				1,404.	1,330.		0.	1,330.
24	BUILDING	09/04/14	SL	30.00		16	2,156,875.				2,156,875.	629,090.		71,896.	700,986.
49	POOL REPAIR	10/20/15	SL	15.00		16	12,550.				12,550.	6,278.		837.	7,115.
50	POOL LEGALIZATION	01/07/16	SL	15.00		16	1,700.				1,700.	848.		113.	961.
51	BOILER REPLACEMENT	01/12/16	SL	15.00		16	13,940.				13,940.	6,968.		929.	7,897.
52	WINDOW REPLACEMENT	01/12/16	SL	15.00		16	18,315.				18,315.	9,158.		1,221.	10,379.
53	ARCHITECTURAL SERVICES FOR POOL	01/14/16	SL	15.00		16	2,645.				2,645.	1,320.		176.	1,496.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
54	REMOVAL OF ASBESTOS INSULATION FROM BOILER	01/21/16	SL	15.00		16	2,500.				2,500.	1,253.		167.	1,420.
55	DEEJAY CARPETS - NEW CARPET IN OFFICED BUILDING	02/09/16	SL	15.00		16	3,440.				3,440.	1,718.		229.	1,947.
56	ON DECK SPORTS - WALL PADDING	02/09/16	SL	15.00		16	2,073.				2,073.	1,035.		138.	1,173.
57	BRICKWORK	03/03/16	SL	15.00		16	12,000.				12,000.	6,000.		800.	6,800.
58	WINDOW REPLACEMENT	03/17/16	SL	15.00		16	350.				350.	173.		23.	196.
60	PLAY BOOSTER, SITE FURNISHINGS AND FREE STANDIN	04/15/16	SL	15.00		16	47,517.				47,517.	23,760.		3,168.	26,928.
62	DESIGN & SPEC FOR SPA THERAPY POOL	04/26/16	SL	15.00		16	5,100.				5,100.	2,550.		340.	2,890.
68	DEEJAY CARPET	07/11/16	SL	15.00		16	2,800.				2,800.	655.		187.	842.
69	INSTALLED PLAYGROUND	07/15/16	SL	15.00		16	32,000.				32,000.	7,466.		2,133.	9,599.
70	NEW GREENHOUSE	06/12/17	SL	15.00		16	1,873.				1,873.	813.		125.	938.
71	NEW KITCHEN	07/01/16	SL	15.00		16	20,000.				20,000.	9,331.		1,333.	10,664.
72	SIDE DOOR SCHOOL BUILDING	07/30/16	SL	15.00		16	1,644.				1,644.	715.		110.	825.
73	GRUSS TO COVER IMPROVEMENT	08/10/16	SL	15.00		16	25,000.				25,000.	10,836.		1,667.	12,503.
74	CEILING	08/10/16	SL	15.00		16	40,000.				40,000.	17,336.		2,667.	20,003.
75	SMART SAFE & SOUND	08/11/16	SL	15.00		16	4,445.				4,445.	1,924.		296.	2,220.
76	DEMOLITION INTERIOR WALLS AND FLOORS	08/15/16	SL	15.00		16	10,428.				10,428.	4,518.		695.	5,213.
77	CONCRETE WORK	11/03/16	SL	15.00		16	5,500.				5,500.	2,386.		367.	2,753.
78	LIGHT NEW CLOSET	11/06/16	SL	15.00		16	2,760.				2,760.	1,196.		184.	1,380.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
79	NEW LIGHTS	11/08/16	SL	15.00		16	4,983.				4,983.	2,158.		332.	2,490.
80	NEW WIRING ALARM	11/15/16	SL	15.00		16	11,103.				11,103.	4,810.		740.	5,550.
81	NEW WIRING ALARM	11/29/16	SL	15.00		16	105,710.				105,710.	45,806.		7,047.	52,853.
82	PHASE I OF COMMERCIAL KITCHEN	12/05/16	SL	15.00		16	1,500.				1,500.	650.		100.	750.
83	CONCRETE WORK	03/06/17	SL	15.00		16	85,625.				85,625.	37,102.		5,708.	42,810.
84	KITCHEN USE	04/17/17	SL	15.00		16	6,200.				6,200.	2,685.		413.	3,098.
86	REMOVAL OF FLOORING	04/06/17	SL	15.00		16	92,984.				92,984.	40,294.		6,199.	46,493.
87	KITCHEN USE	04/17/17	SL	15.00		16	1,562.				1,562.	676.		104.	780.
88	620 NIGHTLOCK LOCKDOWN	04/26/17	SL	15.00		16	51,277.				51,277.	22,217.		3,418.	25,635.
89	ELECTRICAL STEEL FABRICATION FLOOR	05/22/17	SL	15.00		16	11.				11.	7.		1.	8.
90	620 NIGHTLOCK LOCKDOWN	05/31/17	SL	15.00		16	35,244.				35,244.	15,275.		2,350.	17,625.
91	STEEL FABRICATIONS PLUMBING PHASE	05/31/17	SL	15.00		16	550.				550.	241.		37.	278.
92	PLAN PERMIT	06/06/17	SL	15.00		16	49,595.				49,595.	21,489.		3,306.	24,795.
93	PAINTING HOUSE	08/02/16	SL	15.00		16	4,000.				4,000.	1,736.		267.	2,003.
94	DESIGN & SPEC FOR SPA THERAPY POOL	07/01/16	SL	15.00		16	3,400.				3,400.	1,589.		227.	1,816.
96	ADD NEW SEPARATE CIRCUIT OUTLETS	08/15/16	SL	15.00		16	1,900.				1,900.	826.		127.	953.
97	FLOOR IN HALLWAY & GYM	08/17/16	SL	15.00		16	6,032.				6,032.	2,613.		402.	3,015.
134	LOCK	07/06/17	SL	15.00		16	43,261.				43,261.	17,020.		2,884.	19,904.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
135	BETH EL UPGRADES	07/21/17	SL	15.00		16	5,800.				5,800.	2,187.		387.	2,574.
136	BETH EL UPGRADES	07/25/17	SL	15.00		16	2,870.				2,870.	1,070.		191.	1,261.
137	LOCK	07/27/17	SL	15.00		16	25,929.				25,929.	9,604.		1,729.	11,333.
138	LOCK	07/27/17	SL	15.00		16	8,874.				8,874.	3,287.		592.	3,879.
139	CAMERA INSTALL & REPAIR RETAIL SPACE	07/28/17	SL	15.00		16	780.				780.	288.		52.	340.
140	DEE JAY CARPET NEW FLOORING FOR KITCHEN	08/11/17	SL	15.00		16	2,100.				2,100.	743.		140.	883.
141	AREA	08/15/17	SL	15.00		16	4,000.				4,000.	1,398.		267.	1,665.
142	CAMERA INSTALL & REPAIR RETAIL SPACE	08/17/17	SL	15.00		16	10,051.				10,051.	3,492.		670.	4,162.
143	CONSTRUCTION FOR ADULT SERVICES	08/18/17	SL	15.00		16	5,000.				5,000.	1,731.		333.	2,064.
144	RENOVATION NEW ADULT SERVICES OFFICES	09/10/17	SL	15.00		16	3,500.				3,500.	1,124.		233.	1,357.
145	OUTLETS FOR A/C & COMPUTERS BETH EL	10/04/17	SL	15.00		16	1,120.				1,120.	330.		75.	405.
146	SMART SAFE & SOUND	10/11/17	SL	15.00		16	10,000.				10,000.	2,871.		667.	3,538.
147	DOOR DELAY CLOSER	11/20/17	SL	15.00		16	485.				485.	118.		32.	150.
148	DOOR LOCK	03/12/18	SL	15.00		16	60.				60.	7.		4.	11.
149	SMART SAFE & SOUND ALARM 620	05/11/18	SL	15.00		16	1,265.				1,265.	69.		84.	153.
150	SMART SAFE & SOUND	08/27/18	SL	5.00		16	5,295.				5,295.	5,295.		0.	5,295.
151	ABRAHAM ROOFING	11/29/18	SL	15.00		16	22,800.				22,800.	7,600.		1,520.	9,120.
152	SMART SAFE & SOUND	11/29/18	SL	15.00		16	1,755.				1,755.	585.		117.	702.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
153	SMART SAFE & SOUND	12/12/18	SL	15.00		16	2,348.				2,348.	784.		157.	941.
154	SMART SAFE & SOUND	06/06/19	SL	15.00		16	2,405.				2,405.	801.		160.	961.
156	SMART SAFE & SOUND	09/17/19	SL	15.00		16	260.				260.	86.		17.	103.
158	FRONT SECURITY MAN TRAP	05/31/18	SL	20.00		16	10,500.				10,500.	1,750.		525.	2,275.
159	FRONT SECURITY MAN TRAP	07/01/19	SL	20.00		16	2,500.				2,500.	417.		125.	542.
160	PERMITS - VILLAGE OF CEDARHURST	08/01/19	SL	20.00		16	1,583.				1,583.	263.		79.	342.
161	ELECTRICAL PERMIT - VILLAGE	08/01/19	SL	20.00		16	75.				75.	13.		4.	17.
162	CONTRACTOR - GGS CONSULTING	08/20/19	SL	20.00		16	65,000.				65,000.	10,833.		3,250.	14,083.
163	SMART SAFE & SOUND	11/29/19	SL	20.00		16	585.				585.	97.		29.	126.
164	SMART SAFE & SOUND	02/26/20	SL	20.00		16	9,089.				9,089.	1,513.		454.	1,967.
165	CONTRACTOR - GGS CONSULTING	03/08/20	SL	20.00		16	750.				750.	127.		38.	165.
166	MANTA RAY MALLETS, TUNED DRUM SET, GRIFFIN COLOR MALL	04/15/16	SL	15.00		16	10,620.				10,620.	5,310.		708.	6,018.
167	SMART SAFE & SOUND WIRE RACK	04/27/20	SL	15.00		16	3,882.				3,882.	1,036.		259.	1,295.
170	SMART SAFE & SOUND	08/07/20	SL	15.00		16	423.				423.	84.		28.	112.
171	SMART SAFE & SOUND	08/27/20	SL	15.00		16	260.				260.	51.		17.	68.
174	SMART SAFE & SOUND	06/09/19	SL	15.00		16	341.				341.	114.		23.	137.
180	CAMPUS PROJECT	06/09/23	NC	.000	HY		456,840.				456,840.			0.	
182	TOP CLASS-MPR FIXTURES REPL	08/05/22	SL	15.00		16	13,500.				13,500.	900.		900.	1,800.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
183	SUREHANDS LIFE & CARE SYSTEM	12/19/22	SL	5.00		16	678.				678.	68.		136.	204.
184	SMART SAFE & SOUND PA SYSTEM UPGRADE	01/06/23	SL	15.00		16	7,192.				7,192.	240.		479.	719.
185	ALL BUSINESS MANAGEMENT CONSULTING	01/10/23	NC	20.00	HY		1,858.				1,858.			0.	
186	ALL BUSINESS MANAGEMENT CONSULTING	01/10/23	NC	20.00	HY		1,858.				1,858.			0.	
188	CAMPUS PROJECT	05/21/24	NC	.000	HY		699,447.				699,447.			0.	
	* 990 PAGE 10 TOTAL BUILDINGS						5,853,243.				5,853,243.	1,649,305.		181,237.	1,830,542.
	FURNITURE & FIXTURES														
42	NORTHEAST STAGE	12/11/15	SL	15.00		16	3,260.				3,260.	1,628.		217.	1,845.
43	HERTZ FURNITURE	12/11/15	SL	15.00		16	2,438.				2,438.	1,223.		163.	1,386.
44	CARPET	12/11/15	SL	15.00		16	3,440.				3,440.	1,718.		229.	1,947.
45	WINDOW SHADES	12/18/15	SL	15.00		16	2,700.				2,700.	1,350.		180.	1,530.
46	SOLAR SCREEN SHADES	12/18/15	SL	15.00		16	5,125.				5,125.	2,565.		342.	2,907.
47	REFRIGERATOR	01/11/16	SL	15.00		16	483.				483.	240.		32.	272.
48	SHADES - ADMIN	02/24/16	SL	15.00		16	4,200.				4,200.	2,100.		280.	2,380.
109	FURNITURE OFFICE MAX BRTH EL	09/10/17	SL	5.00		16	654.				654.	630.		0.	630.
110	FURNITURE JET -ADMIN	09/10/17	SL	5.00		16	605.				605.	583.		0.	583.
111	FURNITURE-ADMIN	09/10/17	SL	5.00		16	1,402.				1,402.	1,350.		0.	1,350.
112	WORKSTATIONS ADULT SERVICES	09/10/17	SL	5.00		16	2,000.				2,000.	1,927.		0.	1,927.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
113	DESKS-ADMIN	09/10/17	SL	5.00		16	1,199.				1,199.	1,155.		0.	1,155.
114	WAYFAIR	09/10/17	SL	5.00		16	1,021.				1,021.	984.		0.	984.
115	WAYFAIR	09/10/17	SL	5.00		16	390.				390.	376.		0.	376.
116	LATERAL FILE- OFFICE DEPOT	09/10/17	SL	5.00		16	119.				119.	115.		0.	115.
117	DESK- OFFICE DEPOT	09/10/17	SL	5.00		16	180.				180.	173.		0.	173.
118	DEE JAY CARPET	09/10/17	SL	5.00		16	2,100.				2,100.	2,023.		0.	2,023.
119	JET DESK	09/10/17	SL	5.00		16	509.				509.	490.		0.	490.
120	FILE CABINET- OFFICE DEPOT	09/10/17	SL	5.00		16	144.				144.	139.		0.	139.
121	OFFICE DEPOT- FILE CABINETS	09/10/17	SL	5.00		16	528.				528.	509.		0.	509.
122	SEARS	09/10/17	SL	5.00		16	657.				657.	633.		0.	633.
123	HERTZ FURNITURE-SCHOOL TABLES	09/10/17	SL	5.00		16	1,789.				1,789.	1,723.		0.	1,723.
124	BIZ CHAIR FOR ADULT SERVICES	09/10/17	SL	5.00		16	760.				760.	732.		0.	732.
125	FURNITURE TEMPLE BETH EL	09/28/17	SL	5.00		16	1,436.				1,436.	1,298.		0.	1,298.
126	FURNITURE SCHOOL	09/29/17	SL	5.00		16	7,730.				7,730.	6,963.		0.	6,963.
127	JET- REPURCHASED FURNITURE	10/11/17	SL	5.00		16	605.				605.	521.		0.	521.
128	CUBICLES ADULT SERVICES	10/11/17	SL	5.00		16	2,050.				2,050.	1,766.		0.	1,766.
129	WAYFAIR DAY HAB FURNITURE	10/11/17	SL	5.00		16	589.				589.	507.		0.	507.
130	JET-DESK ADULT SERVICES	10/11/17	SL	5.00		16	577.				577.	497.		0.	497.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
131	OFFICE DEPOT-FURNITURE MSC	10/11/17	SL	5.00	16	424.				424.	365.		0.	365.
132	WAYFAIR BOOKCASE	11/10/17	SL	5.00	16	80.				80.	61.		0.	61.
133	OFFICE MAX - INGA DESK, CHAIRS	12/11/17	SL	5.00	16	546.				546.	361.		0.	361.
155	GLOBAL INDUSTRIES	09/10/18	SL	5.00	16	58.				58.	58.		0.	58.
168	MODULAR UNIT	08/01/21	SL	5.00	16	161,726.				161,726.	64,690.		32,345.	97,035.
177	MMJ - FIRE ALARM PLANS	03/02/22	SL	4.00	16	4,590.				4,590.	1,148.		1,148.	2,296.
179	MMJ - FIRE ALARM INSTALLATION	09/19/22	SL	4.00	16	7,495.				7,495.	1,874.		1,874.	3,748.
181	PT ADJUSTABLE STEEL MAT PLATFORM	04/10/23	SL	5.00	16	2,390.				2,390.	239.		478.	717.
189	SECURITY - JDP TECHNOLOGY	10/13/23	NC	.000	HY	32,342.				32,342.			0.	
190	SECURITY - JDP TECHNOLOGY	11/22/23	NC	.000	HY	40,000.				40,000.			0.	
191	SECURITY - JDP TECHNOLOGY	01/09/24	NC	.000	HY	2,820.				2,820.			0.	
192	SECURITY - JDP TECHNOLOGY	02/07/24	NC	.000	HY	24,683.				24,683.			0.	
193	SECURITY - JDP TECHNOLOGY	02/20/24	NC	.000	HY	10,781.				10,781.			0.	
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES					336,625.				336,625.	104,714.		37,288.	142,002.
	MACHINERY & EQUIPMENT													
	FURNITURE & EQUIPMENT - PRIOR	09/01/07	SL	5.00	16	34,781.				34,781.	34,781.		0.	34,781.
2	COMPUTER - ADM	09/01/07	SL	5.00	16	22,935.				22,935.	22,935.		0.	22,935.
3	60 CHAIRS & DESKS	08/25/08	SL	5.00	16	4,550.				4,550.	4,550.		0.	4,550.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
4	FURNITURE & EQUIPMENT	01/01/10	SL	5.00		16	34,400.				34,400.	34,400.		0.	34,400.
6	COMPUTERS	01/21/10	SL	5.00		16	3,519.				3,519.	3,519.		0.	3,519.
7	3 DELL COMPUTERS	10/21/10	SL	5.00		16	2,066.				2,066.	2,066.		0.	2,066.
8	COMPUTERS	04/06/11	SL	5.00		16	54,109.				54,109.	54,109.		0.	54,109.
11	HVAC COMPUTER INSTALL 2 DRAFT INDUCER	06/01/12	SL	5.00		16	5,030.				5,030.	5,030.		0.	5,030.
12	MOTORS	11/30/13	SL	5.00		16	2,879.				2,879.	2,879.		0.	2,879.
13	SENSORS: CONO 1313, SEN 1447	03/14/14	SL	5.00		16	1,334.				1,334.	1,334.		0.	1,334.
25	3 WARNER BOXES	06/09/15	SL	5.00		16	6,750.				6,750.	6,750.		0.	6,750.
26	FAIR GRILLS & RELATED ITEMS	06/10/15	SL	5.00		16	5,161.				5,161.	5,161.		0.	5,161.
28	INSTALL ORM CONTROL BOARD	01/12/15	SL	5.00		16	1,847.				1,847.	1,847.		0.	1,847.
29	UNIT 3-1 COMBUSTION FAN	01/31/15	SL	5.00		16	1,329.				1,329.	1,329.		0.	1,329.
30	CONDENSER FAN MOTOR LIGHTING BALL, INTERACTIVE	09/22/14	SL	5.00		16	1,973.				1,973.	1,973.		0.	1,973.
31	LED LIGHT, LASER STARTS PROJ	07/24/15	SL	5.00		16	890.				890.	890.		0.	890.
32	SOUND-RESPONSIVE LIGHT PANEL	07/28/15	SL	5.00		16	1,923.				1,923.	1,923.		0.	1,923.
33	SOLAR LED PROJECTOR	07/31/15	SL	5.00		16	1,062.				1,062.	1,062.		0.	1,062.
34	SNOEZELEN ROOM	08/18/15	SL	5.00		16	1,722.				1,722.	1,722.		0.	1,722.
35	SERVER, MOTHERBOARD, ETC.	10/28/15	SL	15.00		16	30,859.				30,859.	15,428.		2,057.	17,485.
36	TECHSOUP	12/11/15	SL	15.00		16	2,302.				2,302.	1,148.		153.	1,301.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
37	TECHSOUP	12/11/15	SL	15.00		16	765.				765.	383.		51.	434.
38	BAR BOY PRODUCTS - COMMERCIAL KITCHEN EQUIPMENT	07/10/15	SL	5.00		16	5,002.				5,002.	5,002.		0.	5,002.
39	APPLE - TABLETS, LAPTOPS	07/10/15	SL	5.00		16	5,465.				5,465.	5,465.		0.	5,465.
40	B&H PHOTO - CASES FOR TABLETS, PROGRAMS, CAMERA, C	07/10/15	SL	5.00		16	6,309.				6,309.	6,309.		0.	6,309.
41	COMPUTER TABLE, STEEL CABINETS, ADA COMPLIANT TABL	08/17/15	SL	5.00		16	3,189.				3,189.	3,189.		0.	3,189.
63	NEW EGG (NETBOOKS WITH DETACHABLE KEYBOARDS)	06/18/17	SL	5.00		16	557.				557.	557.		0.	557.
64	1 THIN CLIENT	01/23/17	SL	5.00		16	582.				582.	582.		0.	582.
65	2 THIN CLIENT COMPUTERS	01/30/17	SL	5.00		16	1,152.				1,152.	1,152.		0.	1,152.
66	30 MONITORS & THIN CLIENTS	01/30/17	SL	5.00		16	21,791.				21,791.	21,791.		0.	21,791.
67	COMPUTER HARDWARE	02/08/17	SL	5.00		16	2,113.				2,113.	2,113.		0.	2,113.
98	LASER JETS	07/18/17	SL	5.00		16	1,508.				1,508.	1,508.		0.	1,508.
99	FORTIGATE HARDWARE AND 1 YEAR 24 X 7	09/05/17	SL	5.00		16	3,293.				3,293.	3,227.		0.	3,227.
100	FORTIGATE 100D ANTISPAM/FILTERING	09/06/17	SL	5.00		16	1,300.				1,300.	1,269.		0.	1,269.
101	SMART SAFE & SOUND REWIRING	09/10/17	SL	5.00		16	5,234.				5,234.	5,042.		0.	5,042.
102	SMART SAFE & SOUND REWIRING	09/10/17	SL	5.00		16	2,675.				2,675.	2,577.		0.	2,577.
103	COMPUTERS BETH EL	09/13/17	SL	5.00		16	9,296.				9,296.	8,863.		0.	8,863.
104	COMPUTERS	09/28/17	SL	5.00		16	3,250.				3,250.	2,938.		0.	2,938.
105	STAPLES LAPTOPS	10/11/17	SL	5.00		16	810.				810.	698.		0.	698.

328111 04-01-23

(D) - Asset disposed

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2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
106	ADULT SERVICES, COMPUTER & PRINTER	10/23/17	SL	5.00		16	684.				684.	562.		0.	562.
107	COMPUTERS	11/08/17	SL	5.00		16	3,221.				3,221.	2,478.		0.	2,478.
108	AMAZON PRINTER	11/10/17	SL	5.00		16	299.				299.	228.		0.	228.
169	DELL SERVER	10/13/20	SL	4.00		16	161,698.				161,698.	107,800.		40,425.	148,225.
175	SUREHANDS LIFE & CARE SYSTEM	08/11/21	SL	5.00		16	7,076.				7,076.	2,830.		1,415.	4,245.
176	SUREHANDS LIFE & CARE SYSTEM * 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT	01/10/22	SL	5.00		16	1,105.				1,105.	442.		221.	663.
							469,795.				469,795.	391,841.		44,322.	436,163.
27	TRANSPORTATION EQUIPMENT VAN	01/08/15	SL	5.00		16	52,342.				52,342.	52,342.		0.	52,342.
95	2017 FOR PASSENGER VAN	01/03/17	SL	5.00		16	54,598.				54,598.	54,598.		0.	54,598.
172	2019 FORD TRANSIT	10/01/20	SL	5.00		16	25,310.				25,310.	15,186.		5,062.	20,248.
173	2019 FORD TRANSIT	10/01/20	SL	5.00		16	25,110.				25,110.	15,066.		5,022.	20,088.
178	2018 NISSAN PATHFINDER	05/04/22	SL	5.00		16	25,146.				25,146.	7,544.		5,029.	12,573.
187	2019 HONDA ODYSSEY * 990 PAGE 10 TOTAL TRANSPORTATION EQUIPMENT	11/09/22	SL	5.00		16	28,799.				28,799.	2,880.		5,760.	8,640.
							211,305.				211,305.	147,616.		20,873.	168,489.
23	LAND	09/04/14	L				2,093,125.				2,093,125.			0.	
	* 990 PAGE 10 TOTAL LAND						2,093,125.				2,093,125.	0.		0.	0.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Convention	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* GRAND TOTAL 990 PAGE 10 DEPR						\$,964,093.				\$,964,093.	2,293,476.		283,720.	2,577,196.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						\$,154,020.			0.	\$,154,020.	2,293,476.			2,577,196.
	ACQUISITIONS						810,073.			0.	810,073.	0.			0.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						\$,964,093.			0.	\$,964,093.	2,293,476.			2,577,196.
	ENDING ACCUM DEPR											2,577,196.			
	ENDING BOOK VALUE											6,386,897.			

328111 04-01-23

(D) - Asset disposed

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