

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

Form AG990-IL

Revised 01/24

For Office Use Only

PMT #

AMT

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Illinois Attorney General Kwame Raoul
Charitable Trust Bureau, 115 S. LaSalle St
Chicago, IL 60603

CO # 01-012570

Report for the Fiscal Period:

Beginning 07/01/2023

& Ending 06/30/2024

MO DAY YR

Check all items attached:

- ☒ Copy of IRS Return
☒ Audited Financial Statements
☐ Reviewed Financial Statements
☐ Copy of Form IFC
☒ \$15 Annual Report Filing Fee
☐ \$100 Late Report Filing Fee

Make Checks
Payable to
Illinois Charity
Bureau Fund

Federal ID # 36-3149827

Are contributions to the organization tax deductible? Yes ☒ No ☐

Date organization was created: 11/20/1980

MO DAY YR

Legal Name: REGIONAL ACCESS & MOBILIZATION PROJECT, INC.	YEAR-END AMOUNTS	
Mail Address: 202 MARKET STREET	A) ASSETS	A) \$ 5,428,450
City, State: ROCKFORD IL	B) LIABILITIES	B) \$ 584,892
Zip Code: 61107-3954	C) NET ASSETS	C) \$ 4,843,558
I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS AND PROGRAM SERVICE REV.(GROSS AMTS.)	35%	D) \$ 1,327,904
E) GOVERNMENT GRANTS AND MEMBERSHIP DUES	62%	E) \$ 2,408,403
F) OTHER REVENUES	3%	F) \$ 103,440
G) TOTAL REVENUES, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E & F)	100%	G) \$ 3,839,747
II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR		
H) OPERATING CHARITABLE PROGRAM EXPENSE	79%	H) \$ 2,454,600
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	79%	J) \$ 2,454,600
K) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J)\$		
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	%	K) \$
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	79%	L) \$ 2,454,600
M) MANAGEMENT AND GENERAL EXPENSE	13%	M) \$ 382,911
N) FUNDRAISING EXPENSE	8%	N) \$ 251,555
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M & N)	100%	O) \$ 3,089,066
III. SUMMARY OF ALL PAID FUNDRAISER & CONSULTANT ACTIVITIES (Attach Attorney General Report of Individual Fundraising Campaign (Form IFC). One for each PFR.)		
PROFESSIONAL FUNDRAISERS:		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100%	P) \$
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q = R)	%	R) \$
• PROFESSIONAL FUNDRAISING CONSULTANTS:		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$
IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:		
T) NAME, TITLE: JACKIE SUNDQUIST EXECUTIVE DIRECTOR		T) \$ 121,826
U) NAME, TITLE: AMY MORRIS DEVELOPMENT DIRECTOR		U) \$ 107,802
V) NAME, TITLE: XAVIER WHITFORD CFO		V) \$ 92,032
V. CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES	List on back side of Instructions CODE	
W) DESCRIPTION: SERVICES FOR PHYSICALLY DISABLED PERSONS	W) #	100
X) DESCRIPTION: SERVICES FOR HEARING-IMPAIRED PERSONS	X) #	125
Y) DESCRIPTION:	Y) #	

REGIONAL ACCESS & MOBILIZATION**36-3149827****IF THE ANSWER TO ANY OF THE FOLLOWING QUESTIONS IS YES, ATTACH A DETAILED EXPLANATION:**

YES	NO
	X
	X
	X
	X
	X
	X
	X
	X
	X
	X

1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGEMENT? 1.
2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? 2.
3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PART TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? 3.
4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? 4.
5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? 5.
6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC.) 6.
- 7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? 7.
- 7b. IF "YES", ENTER
 (I) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$;
 (II) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$;
 (III) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$; AND
 (IV) THE AMOUNT ALLOCATED TO FUNDRAISING \$
8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? 8.
9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? 9.
10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? 10.
11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS:
SEE STATEMENT 1

12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: **JACKIE SUNDQUIST****815-968-7467**

• ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT – SEE INSTRUCTIONS •

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS, AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

BE SURE TO INCLUDE ALL FEES DUE:

- 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
- 2.) FOR FEES DUE, SEE INSTRUCTIONS.
- 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

Andrew Hendrickson **Andrew Hendrickson** **12/30/2024**
 PRESIDENT or TRUSTEE (PRINT NAME) SIGNATURE DATE

Andrew Hendrickson **Andrew Hendrickson** **12/30/2024**
 TREASURER or TRUSTEE (PRINT NAME) SIGNATURE DATE

CURTIS D. KLECKLER **Curtis D. Kleckler** **12/19/2024**
 PREPARER (PRINT NAME) SIGNATURE DATE

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

2023**Open to Public Inspection****A** For the 2023 calendar year, or tax year beginning **07/01/23**, and ending **06/30/24**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization REGIONAL ACCESS & MOBILIZATION PROJECT, INC.		D Employer identification number 36-3149827
	Doing business as		E Telephone number 815-968-7467
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 202 MARKET STREET		
	City or town, state or province, country, and ZIP or foreign postal code ROCKFORD IL 61107-3954		G Gross receipts \$ 3,839,747
	F Name and address of principal officer: JACKIE SUNDQUIST 202 MARKET STREET ROCKFORD IL 61107		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
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: WWW.RAMPCIL.ORG			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other			L Year of formation: 1980
			M State of legal domicile: IL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: BUILDING AN INCLUSIVE COMMUNITY THAT ENCOURAGES INDIVIDUALS WITH DISABILITIES TO REACH THEIR FULL POTENTIAL			
	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)		
	4	Number of independent voting members of the governing body (Part VI, line 1b)		
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)		
	6	Total number of volunteers (estimate if necessary)		
	7a	Total unrelated business revenue from Part VII, column (C), line 12		
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11			
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year 2,447,706	Current Year 3,192,824
	9 Program service revenue (Part VIII, line 2g)		640,357	508,573
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		9,678	103,440
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-38,623	-48,319
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,059,118	3,756,518
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)			0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,361,991	2,464,465	
16a Professional fundraising fees (Part IX, column (A), line 11e)			0	
b Total fundraising expenses (Part IX, column (D), line 25)		168,326		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		525,057	541,372	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,887,048	3,005,837	
19 Revenue less expenses. Subtract line 18 from line 12		172,070	750,681	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year 4,478,084	End of Year 5,428,450
	21 Total liabilities (Part X, line 26)		466,328	584,892
	22 Net assets or fund balances. Subtract line 21 from line 20		4,011,756	4,843,558

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 JACKIE SUNDQUIST		Date	
	Type or print name and title EXEC. DIR.			
Paid Preparer Use Only	Print/Type preparer's name CURTIS D. KLECKLER	Preparer's signature CURTIS D. KLECKLER	Date 12/19/24	Check ☐ if PTIN self-employed P00641247
	Firm's name BENNING GROUP, LLC	Firm's EIN 30-0003878		
	Firm's address 6815 WEAVER RD STE 300 ROCKFORD, IL 61114-8060	Phone no. 815-316-2375		

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

☐ Yes ☐ NoFor Paperwork Reduction Act Notice, see the separate instructions.
DAAForm **990** (2023)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☐

1 Briefly describe the organization's mission:

BUILDING AN INCLUSIVE COMMUNITY THAT ENCOURAGES INDIVIDUALS WITH DISABILITIES TO REACH THEIR FULL POTENTIAL2 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 \$ **2,454,600** including grants of \$) (Revenue \$ **508,573**)**RAMP IS A NON-RESIDENTIAL CENTER FOR INDEPENDENT LIVING, UNIQUE IN ITS APPROACH TOWARD ITS MISSION OF CREATING INDEPENDENCE FOR PEOPLE WITH DISABILITIES.**

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

N/A

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

N/A

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses **2,454,600**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? 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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II		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? If "Yes," complete Schedule C, Part III		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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII	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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I. See instructions		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? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		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? If "Yes," complete Schedule I, Parts I and II		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? If "Yes," complete Schedule I, Parts I and III.		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? If "Yes," complete Schedule J.		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II.		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? If "Yes," complete Schedule L, Part III.		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? If "Yes," complete Schedule L, Part IV.		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M.	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		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? If "Yes," complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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)? If "Yes," complete Schedule R, Part V, line 2.		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.		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? If "Yes," complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
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	53
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, 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?	17	
If "Yes," complete Form 6069.		

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	13	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		13		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	13		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

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

Section C. Disclosure

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

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.

XAVIER WHITFORD
ROCKFORD

202 MARKET STREET

IL 61107

815-968-7467

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ARLES HENDERSHOTT	2.00									
BOD PRESIDENT	0.00	X		X				0	0	0
(2) LAFAKERIA VAUGHN	2.00									
BOD VP	0.00	X		X				0	0	0
(3) ANDREW HENDRICKSON	2.00									
BOD TREASURER	0.00	X		X				0	0	0
(4) J. J. WETT	2.00									
BOD SECRETARY	0.00	X		X				0	0	0
(5) ALAN ZAIS	2.00									
PAST PRESIDENT	0.00	X						0	0	0
(6) JUREA CRUDUP	2.00									
BOD	0.00	X						0	0	0
(7) MISTY DEHAVEN	2.00									
BOD	0.00	X						0	0	0
(8) NIKKI LYNCH	2.00									
BOD	0.00	X						0	0	0
(9) JOE MARSHALL	2.00									
BOD	0.00	X						0	0	0
(10) LAURA MCANDREW	2.00									
BOD	0.00	X						0	0	0
(11) JOIE SCHROEDER	2.00									
BOD	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) KIM SCHWEITZER										
(12) BOD	2.00 0.00	X						0	0	0
(13) JESSICA KOLTZ										
(13) BOD	2.00 0.00	X						0	0	0
(14) JACKIE SUNDQUIST										
(14) EXEC. DIR.	40.00 0.00			X				120,701	0	7,975
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								120,701		7,975
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								120,701		7,975

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 **1**

	Yes	No
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		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

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

0

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	1a	Federated campaigns	1a	47,428				
	b	Membership dues	1b					
	c	Fundraising events	1c	215,859				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	2,408,403				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	521,134				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 46,452				
	h Total. Add lines 1a-1f			3,192,824				
	Program Service Revenue	2a OTHER FEES		Business Code	900099	427,477	427,477	
b CURRICULUM SERVICES		900099	63,096	63,096				
c RMTD		900099	18,000	18,000				
d								
e								
f All other program service revenue								
g Total. Add lines 2a-2f			508,573					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			54,525			54,525	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a	Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses	6b					
		c Rental inc. or (loss)	6c					
	d Net rental income or (loss)							
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales exps.	7b					
		c Gain or (loss)	7c	48,915				
	d Net gain or (loss)			48,915			48,915	
	8a	Gross income from fundraising events (not including \$ 215,859 of contributions reported on line 1c). See Part IV, line 18	8a	34,910				
		b Less: direct expenses	8b	83,229				
	c Net income or (loss) from fundraising events			-48,319				
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses		9b						
c Net income or (loss) from gaming activities								
10a	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	11a			Business Code				
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d							
12 Total revenue. See instructions				3,756,518	508,573	0	103,440	

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	130,294	109,421	13,096	7,777
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	1,951,687	1,639,038	196,167	116,482
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,889	17,543	2,099	1,247
9 Other employee benefits	201,224	168,989	20,226	12,009
10 Payroll taxes	160,371	134,681	16,119	9,571
11 Fees for services (nonemployees):				
a Management				
b Legal	760		760	
c Accounting	28,700		28,700	
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 Schedule O.)	81,142	16,113	64,704	325
12 Advertising and promotion	11,297	1,061	3,690	6,546
13 Office expenses	12,964	1,946	10,530	488
14 Information technology				
15 Royalties				
16 Occupancy	96,875	84,624	7,687	4,564
17 Travel	22,706	22,706		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,185	210	2,685	290
20 Interest	6,784	5,697	682	405
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	90,387	75,907	9,085	5,395
23 Insurance	14,108	11,848	1,418	842
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 GRANT SUPPORTING CONSUMER	120,757	120,757		
b DUES / MEMBERSHIPS	22,401	18,924	2,646	831
c EQUIPMENT	21,006	17,640	2,112	1,254
d BACKGROUND CHECKS	350	350		
e All other expenses	7,950	7,145	505	300
25 Total functional expenses. Add lines 1 through 24e	3,005,837	2,454,600	382,911	168,326
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	275,904	1	266,706
	2 Savings and temporary cash investments	312,618	2	815,290
	3 Pledges and grants receivable, net	345,859	3	419,316
	4 Accounts receivable, net	35,635	4	43,575
	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	57,527	9	68,883
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,961,224		
	b Less: accumulated depreciation	10b 934,878	10c 2,021,601	2,026,346
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	1,428,940	12	1,702,640
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	85,694
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,478,084	16	5,428,450	
Liabilities	17 Accounts payable and accrued expenses	192,852	17	240,254
	18 Grants payable		18	
	19 Deferred revenue		19	2,500
	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	273,476	23	256,444
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	85,694
	26 Total liabilities. Add lines 17 through 25	466,328	26	584,892
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	3,160,076	27	3,919,116
	28 Net assets with donor restrictions	851,680	28	924,442
	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	4,011,756	32	4,843,558
33 Total liabilities and net assets/fund balances	4,478,084	33	5,428,450	

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	3,756,518
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,005,837
3	Revenue less expenses. Subtract line 2 from line 1	3	750,681
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,011,756
5	Net unrealized gains (losses) on investments	5	81,121
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,843,558

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 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? ☐ Yes ☒ No
 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

- b Were the organization's financial statements audited by an independent accountant? ☐ Yes ☒ No
 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

- 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? ☐ Yes ☒ No
 If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? ☐ Yes ☒ No

- 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. ☐ Yes ☒ No

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

2023Open to Public
Inspection

Name of the organization

**REGIONAL ACCESS & MOBILIZATION
PROJECT, INC.**

Employer identification number

36-3149827**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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990) 2023

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.")	2,014,254	2,218,184	2,204,246	2,447,706	3,192,824	12,077,214
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	2,014,254	2,218,184	2,204,246	2,447,706	3,192,824	12,077,214
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)						355,507
6 Public support. Subtract line 5 from line 4						11,721,707

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	2,014,254	2,218,184	2,204,246	2,447,706	3,192,824	12,077,214
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	13,806	22,615	27,060	29,412	54,525	147,418
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						12,224,632
12 Gross receipts from related activities, etc. (see instructions)					12	2,971,125
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	95.89 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	95.71 %
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 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).		
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? If "Yes," provide detail in Part VI .		
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? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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))? If "Yes," provide detail in Part VI .		
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? If "Yes," provide detail in Part VI .		
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? If "Yes," provide detail in Part VI .		
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)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	☐	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.	
2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	
3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	
3b		

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—provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 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—explain in Part VI). 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, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. 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 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

**REGIONAL ACCESS & MOBILIZATION
PROJECT, INC.**

Employer identification number

36-3149827**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 | \$ |

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

Schedule D (Form 990) 2023

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

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

- ☐ a Public exhibition
☐ b Scholarly research
☐ c Preservation for future generations
☐ d Loan or exchange program
☐ e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes ☐ No

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,428,940	1,331,697	1,503,003	1,188,686	1,262,183
b Contributions	120,000				
c Net investment earnings, gains, and losses	154,137	97,243	-108,740	327,431	-8,717
d Grants or scholarships					
e Other expenditures for facilities and programs	437		62,566	13,114	64,780
f Administrative expenses					
g End of year balance	1,702,640	1,428,940	1,331,697	1,503,003	1,188,686

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

a Board designated or quasi-endowment **53.89 %**

b Permanent endowment **46.11 %**

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				
b Buildings		511,838	334,487	177,351
c Leasehold improvements		2,285,582	465,255	1,820,327
d Equipment		163,804	135,136	28,668
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				2,026,346

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 EQUITY MUTUAL FUNDS	616,591	MARKET
(A) COMMUNITY FOUNDATION NORTHERN IL	552,028	MARKET
(B) FIXED INCOME MUTUAL FUNDS	404,815	MARKET
(C) FREEPORT COMMUNITY FOUNDATION	81,369	MARKET
(D) DEKALB COUNTY COMMUNITY FOUNDATION	29,563	MARKET
(E) BOONE COUNTY COMMUNITY FOUNDATION	10,059	MARKET
(F) MONEY MARKET MUTUAL FUNDS	8,215	MARKET
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	1,702,640	

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. (Column (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) LEASE LIABILITY	85,694
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	85,694

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	3,837,639
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	81,121
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	81,121
3	Subtract line 2e from line 1	3	3,756,518
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	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,756,518

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	3,005,837
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	3,005,837
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	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,005,837

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 V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

ONCE THE ENDOWMENT VALUE REACHES \$1,000,000 RAMP CAN USE THE INCOME FOR
OPERATIONS

PART X - FIN 48 FOOTNOTE

RAMP IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME TAXES
UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AS OTHER THAN A PRIVATE
FOUNDATION AND IS THEREFORE NOT SUBJECT TO FEDERAL AND STATE INCOME OR
FRANCHISE TAXES. THEREFORE, THERE IS NO PROVISION FOR INCOME TAXES IN THE
FINANCIAL STATEMENTS.

MANAGEMENT OF RAMP HAS EVALUATED UNCERTAIN TAX POSITIONS AND HAS DETERMINED

Part XIII Supplemental Information *(continued)*

THERE ARE NO UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2024 AND 2023. RAMP FILES ITS INFORMATION RETURNS (FORM 990 SERIES) IN THE U.S. FEDERAL JURISDICTION AND THE OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF ILLINOIS. TAX REGULATIONS WITHIN EACH JURISDICTION ARE SUBJECT TO THE INTERPRETATION OF THE RELATED TAX LAWS AND REGULATIONS REQUIRE SIGNIFICANT JUDGMENT TO APPLY.

**SCHEDULE G
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

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.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

**REGIONAL ACCESS & MOBILIZATION
PROJECT, INC.**

Employer identification number

36-3149827**Part I****Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

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

a ☐ Mail solicitationse ☐ Solicitation of non-government grantsb ☐ Internet and email solicitationsf ☐ Solicitation of government grantsc ☐ Phone solicitationsg ☐ Special fundraising eventsd ☐ In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

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
		ANNUAL APPEAL (event type)	ANNUAL LUNCHEON (event type)	4 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	56,537	43,302	97,793	197,632
	2 Less: Contributions	56,537	37,057	69,128	162,722
	3 Gross income (line 1 minus line 2)		6,245	28,665	34,910
Direct Expenses	4 Cash prizes				
	5 Noncash prizes			4,934	4,934
	6 Rent/facility costs		2,125	4,438	6,563
	7 Food and beverages		6,062	699	6,761
	8 Entertainment		75		75
	9 Other direct expenses	5,681	3,232	6,452	15,365
	10 Direct expense summary. Add lines 4 through 9 in column (d)				33,698
	11 Net income summary. Subtract line 10 from line 3, column (d)				1,212

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: _____

Schedule G (Form 990) 2023

REGIONAL ACCESS & MOBILIZATION**36-3149827**Page **3**

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor**17** Mandatory distributions:

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

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

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
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

PROJECT, INC.

Employer identification number
36-3149827

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (SILENT AUCTION)	X	1	46,452	FMV
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Yes No

30a		X
31		X
32a		X

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**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

2023Open to Public
InspectionName of the organization **REGIONAL ACCESS & MOBILIZATION
PROJECT, INC.**Employer identification number
36-3149827

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE FORM 990 WAS DISTRIBUTED TO THE BOARD MEMBERS PRIOR TO THE BOARD

MEETING. IT WAS REVIEWED AND DISCUSSED AT THE MEETING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY AND BOARD MEMBERS SIGN

DISCLOSURE FORMS. THE EXECUTIVE DIRECTOR AND BOARD PRESIDENT ARE

RESPONSIBLE FOR MONITORING AND ENFORCING THIS POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE EXECUTIVE DIRECTOR'S ANNUAL INCREASE IS DETERMINED BY THE EXECUTIVE
COMMITTEE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

ANNUAL EVALUATIONS ARE COMPLETED IN JUNE AND ALL SALARY INCREASES ARE BASED
ON EVALUATION SCORES AND REVIEW OF INTERNAL AND EXTERNAL MARKET RATES.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

RAMP'S GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST AND ARE
POSTED ON THE ATTORNEY GENERAL'S WEBSITE.

**Statement 1 - Form AG990-IL, Page 2, Line 11 - Financial Institutions where Organization
Maintains Three Largest Accounts**

Description

MIDLAND STATES BANK: 1700 N. ALPINE ROAD, ROCKFORD, IL 61107
SAVANT CAPITAL: 190 BUCKLEY DRIVE, ROCKFORD, IL 61107
FLOURISH: 2 PARK AVE, 11TH FLOOR, NEW YORK, NY 10016

**REGIONAL ACCESS &
MOBILIZATION PROJECT, INC.**

Financial Statements
and Supplementary Information

June 30, 2024 and 2023

(With Independent Auditor's Report Thereon)

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

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BENNING GROUP, LLC

CERTIFIED PUBLIC ACCOUNTANTS

www.BenningGroup.com

Independent Auditor's Report

The Board of Directors
Regional Access & Mobilization Project, Inc.
Rockford, Illinois

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Regional Access & Mobilization Project, Inc. (RAMP) which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Regional Access & Mobilization Project, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

50 W. Douglas Street, Suite 300
Freeport, Illinois 61032
Phone (815) 235-3157
Fax (815) 235-3158

6815 Weaver Road, Suite 300
Rockford, Illinois 61114
Phone (815) 316-2375
Fax (815) 316-2389

1809 10th Street
Monroe, Wisconsin 53566
Phone (608) 325-5035
Fax (608) 328-2843

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2024, on our consideration of RAMP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering RAMP's internal control over financial reporting and compliance.

Benning Group, LLC

Rockford, Illinois
December 11, 2024

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Financial Position

June 30, 2024 and 2023

Assets	2024	2023
Current assets:		
Cash and cash equivalents	\$ 1,081,996	588,522
Accounts receivable:		
Department of Rehabilitation Services	409,810	328,132
Other, net of allowance for doubtful accounts of \$518 and \$528 as of June 30, 2024 and 2023	43,575	35,635
Pledges receivable – current portion	9,506	17,727
Prepaid expenses	68,883	57,527
Total current assets	1,613,770	1,027,543
Investments – held for endowment purposes	1,702,640	1,428,940
Right-of-use asset – operating lease, net	85,694	–
Property and equipment, net	2,026,346	2,021,601
	<u>\$ 5,428,450</u>	<u>4,478,084</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	56,213	18,621
Accrued expenses	184,041	174,231
Unearned revenue	2,500	–
Lease liability, current portion	17,786	–
Mortgage note payable, current portion	17,737	17,308
Total current liabilities	278,277	210,160
Long-term liabilities:		
Lease liability, less current portion	67,908	–
Mortgage note payable, less current portion	238,707	256,168
Total liabilities	584,892	466,328
Net assets:		
Without donor restrictions	3,919,116	3,160,076
With donor restrictions	924,442	851,680
Total net-assets	4,843,558	4,011,756
Total liabilities and net assets	<u>\$ 5,428,450</u>	<u>4,478,084</u>

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Activities

For the Years Ended June 30, 2024 and 2023

	Without Donor Restrictions	With Donor Restrictions	Total 2024	Without Donor Restrictions	With Donor Restrictions	Total 2023
Revenue and support:						
Grants:						
Federal	\$ 443,355	—	443,355	429,420	—	429,420
State of Illinois	884,693	54,067	938,760	910,909	28,000	938,909
Other grants	536,302	—	536,302	489,634	—	489,634
Contributions — United Way	38,178	9,250	47,428	18,392	12,664	31,056
Rockford Mass Transit District	18,000	—	18,000	18,000	—	18,000
Capital contributions and other donations	512,717	8,417	521,134	336,643	3,000	339,643
Special events, net of direct expenses	63,029	104,511	167,540	112,843	32,552	145,395
Investment income	153,697	—	153,697	97,243	—	97,243
Interest income	30,864	—	30,864	4,100	—	4,100
Curriculum services	37,679	25,417	63,096	76,489	21,300	97,789
Other fees and income	814,276	103,187	917,463	499,568	25,000	524,568
Net assets released from restrictions	232,087	(232,087)	—	129,405	(129,405)	—
Total revenue and support	3,764,877	72,762	3,837,639	3,122,646	(6,889)	3,115,757
Expenses:						
Program services	2,454,600	—	2,454,600	2,076,898	—	2,076,898
Management and general	382,911	—	382,911	422,160	—	422,160
Fundraising	168,326	—	168,326	352,965	—	352,965
Total expenses	3,005,837	—	3,005,837	2,852,023	—	2,852,023
Change in net assets	759,040	72,762	831,802	270,623	(6,889)	263,734
Net assets at beginning of year	3,160,076	851,680	4,011,756	2,889,453	858,569	3,748,022
Net assets at ending of year	\$ 3,919,116	924,442	4,843,558	3,160,076	851,680	4,011,756

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Functional Expenses

For the Years Ended June 30, 2024 and 2023

	Program Services	Management and General	Fundraising	Total 2024	Program Services	Management and General	Fundraising	Total 2023
Salaries and wages	\$ 1,741,348	208,412	123,753	2,073,513	1,452,715	290,280	256,995	1,999,990
Employee benefits	193,643	23,176	13,762	230,581	149,718	29,917	26,486	206,121
Payroll taxes and expenses	134,681	16,119	9,571	160,371	113,225	22,625	20,030	155,880
Grants supporting consumers	120,757	—	—	120,757	110,893	—	—	110,893
Buildings and grounds	32,340	3,871	2,298	38,509	22,271	4,616	2,808	29,695
Conferences and education	210	2,685	290	3,185	3,748	1,672	—	5,420
Dues and subscriptions	18,924	2,646	831	22,401	14,983	1,775	865	17,623
Equipment and repairs	13,742	1,645	977	16,364	1,140	236	144	1,520
Equipment rental	3,898	467	277	4,642	3,730	773	470	4,973
Food	—	2,964	—	2,964	—	3,186	—	3,186
Background checks	350	—	—	350	176	—	—	176
Insurance	11,848	1,418	842	14,108	3,730	773	470	4,973
Marketing	1,061	3,690	6,546	11,297	1,547	751	9,595	11,893
Interpreter	11,536	—	—	11,536	3,013	—	—	3,013
Professional fees	4,577	94,164	325	99,066	39,155	38,806	20,251	98,212
Postage	1,096	2,146	488	3,730	951	2,523	21	3,495
Printing	742	—	—	742	143	—	—	143
Rent	20,400	—	—	20,400	19,095	669	336	20,100
Supplies	108	5,420	—	5,528	6,048	1,232	23	7,303
Travel	22,706	—	—	22,706	21,722	40	—	21,762
Utilities and telephone	31,884	3,816	2,266	37,966	28,801	5,901	4,099	38,801
Miscellaneous	7,145	505	300	7,950	7,238	1,044	927	9,209
Interest	5,697	682	405	6,784	5,120	1,023	906	7,049
Loss on sale of fixed assets	—	—	—	—	—	278	—	278
Depreciation	75,907	9,085	5,395	90,387	67,736	14,040	8,539	90,315
Total expenses	\$ 2,454,600	382,911	168,326	3,005,837	2,076,898	422,160	352,965	2,852,023

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Statements of Cash Flows

For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Increase in net assets	\$ 831,802	263,734
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	90,387	90,315
Loss on disposal of fixed assets	—	278
Realized and unrealized gains on investments	(130,002)	(71,840)
Increase (decrease) in cash flow due to changes in:		
Accounts receivable	(89,618)	(82,974)
Pledges receivable	8,221	18,957
Prepaid expenses	(11,356)	(8,927)
Accounts payable and accrued expenses	47,402	(35,819)
Deferred revenue	2,500	—
Net cash provided by operating activities	<u>749,336</u>	<u>173,724</u>
Cash flows from investing activities:		
Proceeds from sale of property and equipment	—	648
Purchase of property and equipment	(95,132)	(63,149)
Purchase of investments	(145,536)	(25,403)
Proceeds from sale of investments	1,838	—
Net cash used in investing activities	<u>(238,830)</u>	<u>(87,904)</u>
Cash flows from financing activities –		
Payments on long term debt	<u>(17,032)</u>	<u>(16,882)</u>
Net change in cash and cash equivalents	493,474	68,938
Cash and cash equivalents:		
Beginning of year	<u>588,522</u>	<u>519,584</u>
End of year	\$ <u><u>1,081,996</u></u>	<u><u>588,522</u></u>
Supplemental cash flow information:		
Cash payments for interest	\$ <u><u>6,784</u></u>	<u><u>7,049</u></u>

See accompanying notes to financial statements

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

June 30, 2024 and 2023

(1) Nature of the Organization and Significant Accounting Policies

(a) Nature of Business

Regional Access & Mobilization Project, Inc. (RAMP) is a nonprofit corporation organized to enable persons with disabilities living in the Northern Illinois area to gain effective control over and direction of their own lives.

(b) Promises to Give

Contributions are recognized when the donor makes a promise to give to RAMP that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with restrictions. When restricted contributions expire, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

(c) Cash and Cash Equivalents

Cash and cash equivalents represent cash on hand and on deposit in demand accounts at financial institutions. RAMP maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. RAMP was in excess of federal deposit insurance coverage at June 30, 2024 by approximately \$21,000. RAMP believes that the risk related to this concentration is minimal.

(d) Property and Equipment

Purchased property and equipment is stated at cost. RAMP capitalizes expenditures over \$500 for building, improvements and equipment; donated property is capitalized at fair market value when received. Depreciation is computed on the straight-line method over the estimated useful lives of the assets: Building and improvements – 39 years; furniture and equipment – 3 to 7 years.

(e) Donated Materials and Services

Donated materials are reflected as contributions at their estimated value at the date of receipt included in special events, net on the Statement of Activities. Donated services are recognized as revenue if the services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. RAMP uses the services of volunteers to assist its staff. No amounts have been reflected in the

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

financial statements for these donated services, as they do not meet the requirements stated above.

(f) Income Taxes

RAMP is a not-for-profit organization exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as other than a private foundation and is therefore not subject to federal and state income or franchise taxes. Therefore, there is no provision for income taxes in the financial statements.

Management of RAMP has evaluated uncertain tax positions and has determined there are no uncertain tax positions as of June 30, 2024 and 2023. RAMP files its information returns (Form 990 series) in the U.S. federal jurisdiction and the office of the attorney general for the State of Illinois. Tax regulations within each jurisdiction are subject to the interpretation of the related tax laws and regulations require significant judgment to apply.

(g) Investment Valuation and Income Recognition

Investment securities are reported at fair value, generally based upon quoted market prices. Realized and unrealized gains and losses are reflected in the statements of activities. Investment income and gains and losses on investments are reported as increases or decreases in net assets without restrictions unless a donor or law restricts their use. Investments are exposed to potential risks including interest rate risk, credit risk and overall market volatility. Accordingly, it is reasonably possible that changes in the value of investments will occur in the near term and such changes could be material in amount.

(h) Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(i) Net Assets with Donor Restrictions

RAMP is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Contributions received are recorded as with or without donor restrictions depending on the existence or nature of any donor restrictions.

Net assets restricted with donor restrictions as of June 30, 2024 represent time restrictions for receivables that have not been collected, contributions that are restricted for the program services, and permanent restrictions for the endowment fund.

(j) Expense Allocation

The financial statements report certain categories of expenses that are attributed to more than one program service or supporting activity. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Payroll and payroll related expenses are based on time allocation of employees. Occupancy related expenses (i.e., rent, building and grounds, insurance, repairs, and utilities) are based on a square footage allocation.

(k) Reclassifications

Certain reclassifications have been made to the 2023 financial statements to conform with the 2024 presentation.

(l) Leases

During fiscal year 2024, RAMP implemented Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)* using the effective date method. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date or the effective date, July 1, 2022, based on the estimated present value of the remaining fixed lease payments over the lease term. In determining the estimated present value of lease payments, RAMP discounts the fixed lease payments using the rate implicit in the agreement or, if the implicit rate is not known, using the risk free discount rate. RAMP used the risk free discount rate for June 30, 2024.

For operating leases, lease expense is recognized over the expected lease term and classified as a program service or supporting services expense based on the nature of the underlying leased asset. For finance leases, the ROU asset is recognized over the shorter of the useful life of the asset, consistent with the RAMP's normal depreciation policy, or the lease term, and is classified as a program service or supporting services expense, based on the nature and use of the underlying leased asset. RAMP does not have any finance leases as of June 30, 2024.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(2) Pledges Receivable

A summary of pledges receivable is as follows at June 30, 2024 and 2023:

	2024	2023
Capital campaign	\$ —	10,000
Contributions	1,506	1,477
United Ways	8,000	6,250
	<u>9,506</u>	<u>17,727</u>
Less current portion	<u>(9,506)</u>	<u>(17,727)</u>
	<u>\$ —</u>	<u>—</u>

RAMP receives funding from a number of United Way agencies in its operating area including Northwest Illinois, Boone County, Rock River Valley, Genoa Kingston, and Kishwaukee.

(3) Investments – Held for Endowment Purposes

Investment securities – held for endowment purposes, which are recorded at quoted market values, are comprised of the following at June 30, 2024 and 2023:

	Market Value 2024	Market Value 2023
Cash and money market funds	\$ 8,215	9,226
Equity mutual funds	616,591	539,683
Fixed income investments	404,815	381,880
Held at community foundations (CF):		
CF of Northern Illinois	552,028	387,349
DeKalb County CF	29,563	26,859
Boone County CF	10,059	9,251
Freeport CF	81,369	74,692
	<u>\$ 1,702,640</u>	<u>1,428,940</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

The components of investment income for the years ended June 30, 2024 and 2023 were:

	2024	2023
Dividends	\$ 38,018	37,956
Realized and unrealized gains	130,002	71,840
Management fees	(14,323)	(12,553)
	<u>\$ 153,697</u>	<u>97,243</u>

(4) Property and Equipment

A summary of property and equipment at June 30, 2024 and 2023 is as follows:

	2024	2023
Building	\$ 511,838	511,838
Building improvements	2,285,582	2,214,784
Furniture and equipment	163,804	139,470
	<u>2,961,224</u>	<u>2,866,092</u>
Less accumulated depreciation	934,878	844,491
	<u>\$ 2,026,346</u>	<u>2,021,601</u>

(5) Leases

RAMP has one operating lease for office space. RAMP entered into a new lease for office space in January 2024. The lease expires in December 2028. The lease does not require RAMP to pay for utilities and other costs associated with the tenant space. Rent expense relating to this lease totaled \$10,350 for the year ended June 30, 2024.

During fiscal year ending 2023, RAMP entered into a new copier maintenance agreement for its copiers with a different service provider. The lease term is for 60 months with a monthly base payment of \$373 beginning July 2022 and ending in June 2027.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

Minimum rental payments under these lease agreements and maintenance agreements through expiration are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2025	\$ 25,171
2026	25,171
2027	22,936
2028	20,700
2029	10,350

The total rental expense for fiscal years ending June 30, 2024 and 2023 was \$20,400 and \$20,100, respectively.

Lease-related assets and liabilities are as follows for the year ended June 30:

<u>Classification on Statement of Financial Position</u>	<u>2024</u>
Assets:	
Right of use asset	\$ 94,335
Accumulated amortization	(8,641)
Right of use asset, net	<u>\$ 85,694</u>
Liabilities:	
Lease liability, current portion	\$ 17,786
Lease liability, long term	67,908
Total lease liability	<u>\$ 85,694</u>

Supplemental lease related information follows:

	<u>2024</u>
Weighted average remaining lease term –	
Office lease	4.5 years
Weighted average discount rate –	
Office lease	3.84%

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

Future minimum lease payments are as follows:

Year ending June 30,		Total
2025	\$	20,700
2026		20,700
2027		20,700
2028		20,700
2029		10,350
Total	\$	<u>93,150</u>

(6) Line of Credit and Long-Term Debt

RAMP has a line of credit for \$525,000 that matured on December 7, 2024 with an interest rate of prime per annum (8.50% at June 30, 2024). This line of credit is in the process of being renewed. This line is secured by a pledge agreement granting a security interest in the endowment assets and all other assets of RAMP. There was no balance outstanding at June 30, 2024 or 2023.

To fund the remaining costs of the building remodel project, RAMP entered into a note payable with a local bank on December 10, 2020 for \$375,000 with a variable interest rate based on the 5 Year LIBOR Swap index plus a 2% margin (2.451% as of June 30, 2024). The loan is secured by a mortgage on the building at 202 Market St., Rockford, IL and a commercial security agreement. The loan matures on December 10, 2025 and includes monthly principal and interest payments of \$1,985 beginning on January 10, 2021. The loan balance as of June 30, 2024 was \$256,444.

The following is a maturity schedule of the note payable:

Year ending June 30,		Amount
2025	\$	17,737
2026		<u>238,707</u>
	\$	<u>256,444</u>

Interest paid on the above note payable for June 30, 2024 and June 30, 2023 was \$6,783 and \$7,049, respectively.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(7) Endowment Net Assets

RAMP's endowment consists of both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Absent explicit donor stipulations to the contrary, the Board of Directors of RAMP has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds. As a result of this interpretation, RAMP classifies as net assets restricted for permanent endowment purchases as (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net asset with donor restrictions – permanent endowment is classified as net assets without donor restrictions – board designated endowment until those amounts are appropriated for expenditure by RAMP in a manner consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, RAMP considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of RAMP, and (7) RAMP's investment policies.

RAMP has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets over the long-term. The endowment assets are invested in accordance with predetermined asset allocation and performance benchmarks. To satisfy its long-term rate-of-return objectives, RAMP relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). RAMP's spending policy provides that only the income from endowments may be used for the general purposes of RAMP, with RAMP withdrawing current income as it is needed only if invested funds are over \$1,000,000.

RAMP has endowment accounts in the Community Foundations of Northern Illinois, Freeport, DeKalb and Belvidere as part of their campaign to reach \$1,000,000 in investment assets held for endowment purposes.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

The endowment composition by type of fund as of June 30, 2024 is as follows:

		Without Donor Restrictions	With Donor Restrictions	2024 Total
Endowment funds:				
Donor restricted	\$	—	785,099	785,099
Board designated		917,541	—	917,541
	\$	<u>917,541</u>	<u>785,099</u>	<u>1,702,640</u>

The endowment composition by type of fund as of June 30, 2023 is as follows:

		Without Donor Restrictions	With Donor Restrictions	2023 Total
Endowment funds:				
Donor restricted	\$	—	785,099	785,099
Board designated		643,841	—	643,841
	\$	<u>643,841</u>	<u>785,099</u>	<u>1,428,940</u>

The changes in endowment net assets for the year ended June 30, 2024 are as follows:

		Without Donor Restrictions	With Donor Restrictions	2024 Total
Endowment net assets, beginning of year	\$	643,841	785,099	1,428,940
Investment return – investment gain		154,137	—	154,137
Withdrawals		(437)	—	(437)
Contributions		<u>120,000</u>	<u>—</u>	<u>120,000</u>
Endowment net assets, end of year	\$	<u>917,541</u>	<u>785,099</u>	<u>1,702,640</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

The changes in endowment net assets for the year ended June 30, 2023 are as follows:

	Without Donor Restrictions	With Donor Restrictions	2023 Total
Endowment net assets, beginning of year	\$ 546,598	785,099	1,331,697
Investment return – investment loss	97,243	–	97,243
Withdrawals	–	–	–
Endowment net assets, end of year	\$ <u>643,841</u>	<u>785,099</u>	<u>1,428,940</u>

(8) Net Assets Without Donor Restrictions and With Donor Restrictions

Components of net assets without donor restrictions as of June 30, 2024 and 2023 respectively, are as follows:

Without donor restrictions:

	2024	2023
Undesignated	\$ 979,877	494,634
Investment in property and equipment	2,026,346	2,021,601
Board designated – endowment	917,541	643,841
	\$ <u>3,923,764</u>	<u>3,160,076</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

Components of net assets with donor restrictions as of June 30, 2024 and 2023 respectively, are as follows:

	<u>2024</u>	<u>2023</u>
Restricted as to time:		
Special events	\$ 57,707	32,552
United Way	9,250	6,250
Restricted as to purpose:		
Employment services	—	14,800
Project Search	357	—
Fast Track	45,562	1,500
Scholarships	1,996	1,857
Employment project	18,965	—
TBI recreation	—	8,822
First responder training	4,950	—
Equipment	556	—
Conference art	—	800
Endowment fund	785,099	785,099
	<u>\$ 924,442</u>	<u>851,680</u>

(9) Liquidity and Availability of Financial Assets

The following table reflects RAMP's financial assets as of June 30, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual or donor restrictions.

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 1,081,996	588,522
Accounts receivable	453,385	363,767
Pledges receivable – current portion	9,506	17,727
Investments, at fair value	<u>1,702,640</u>	<u>1,428,940</u>
Total financial assets	3,247,527	2,398,956
Board designated – endowments	(917,541)	(643,841)
Donor restricted for time and program requirements	<u>(924,442)</u>	<u>(851,680)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,405,544</u>	<u>903,435</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(10) Major Source of Revenue

Approximately 24 and 30 percent of RAMP's revenue without donor restrictions was received from the State of Illinois in fiscal years 2024 and 2023, respectively. A significant reduction in the level of this support, if this were to occur, could have a significant effect on RAMP's programs and activities.

(11) Special Events – Direct Expenses

During fiscal years 2024 and 2023 RAMP held several special fund-raising events with gross revenue of \$250,770 and \$256,857 and direct expenses of \$83,230 and \$111,462, respectively. Donated materials of \$46,452 and \$35,825 are included in the gross revenue and direct expense totals. The net proceeds from these events were \$167,540 and \$145,395, respectively.

(12) Risks and Uncertainties

Investment securities are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would be material to the amounts reported in the statements of activities.

(13) Retirement Plan

RAMP maintains a 401(k) retirement plan which provides for retirement benefits based on the actual value of contributions and accumulated earnings at the time of retirement. Employees must be 18 years of age and have completed three months of service before they become eligible to participate. Employees attain a 20 percent vested interest in any employer matching or other contributions to the plan after two years of employment, increasing 20 percent each year over the following four years of employment. The amount of RAMP contributions to the plan, which are discretionary, was one percent of eligible employees' compensation. RAMP's contributions for the years ended June 30, 2024 and 2023 were \$23,316 and \$20,425, respectively.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(14) Fair Value Measurements

The Financial Accounting Standards Board guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

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

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full-term of the asset or liability.

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

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

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

Investments in registered investment companies (money market and mutual funds) – Shares of mutual funds are valued at net asset value of shares held by RAMP at year end.

Interest in investments under management with community foundations – interest in investments under management with community foundations are valued based upon the fair value of the underlying assets as reported to RAMP by each community foundation.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

The following tables set forth the level, within the fair value hierarchy, of RAMP's assets at fair value as of June 30, 2024 and 2023:

Assets at Fair Value as of June 30, 2024				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 8,215	—	—	8,215
Equity mutual funds	616,591	—	—	616,591
Fixed income mutual funds	404,815	—	—	404,815
Interest in investments under management with community foundations	—	—	673,019	673,019
	<u>\$ 1,029,621</u>	<u>—</u>	<u>673,019</u>	<u>1,702,640</u>

Assets at Fair Value as of June 30, 2023				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 9,226	—	—	9,226
Equity mutual funds	539,683	—	—	539,683
Fixed income mutual funds	381,880	—	—	381,880
Interest in investments under management with community foundations	—	—	498,151	498,151
	<u>\$ 930,789</u>	<u>—</u>	<u>498,151</u>	<u>1,428,940</u>

The following table provides a reconciliation of the beginning and ending balances of Level 3 investments for years ended June 30, 2024 and 2023:

	2024	2023
Balance at beginning of year	\$ 498,151	459,274
Withdrawals	—	(63)
Contributions	120,000	—
Investment income	51,717	34,927
Unrealized gain, net loss	7,791	7,817
Fees	(4,640)	(3,804)
Balance at end of year	<u>\$ 673,019</u>	<u>498,151</u>

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Financial Statements

(15) Related Party Transactions

RAMP did not have any related party transactions in fiscal years 2024 and 2023.

(16) Subsequent Events

Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at the date of the balance sheet but arose after that date (that is, non-recognized subsequent events).

RAMP has evaluated subsequent events through December 11, 2024, which was the date that these financial statements were available for issuance. In fiscal year 2023, RAMP determined it qualified for and filed for refunds totaling \$852,735 in Employee Retention Tax Credits (ERTC) relating to payroll expenses incurred in 2020 and 2021. Of this amount, \$489,986 and \$199,135 was received in fiscal years 2024 and 2023, respectively and is included in other fees and income in the accompanying statement of activities for 2024 and 2023. Certain federal and state granting agencies have since clarified that payroll expenses reimbursed through the ERTC cannot also be used in reporting grant expenditures. RAMP performed an analysis to determine if any of the ERTC funds received or receivable will be required to be returned to granting agencies. The analysis yielded a potential repayment of \$230,000. Due to the ERTC moratorium, no additional funds have been received. Repayment, if any, would be recognized against ERTC funds received subsequent to June 30, 2024.

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title:	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures
<i>U.S. Department of Health and Human Services:</i>			
Centers for Independent Living (CIL)		2211ILILCL-00	
– Fed Part C	93.432	2311ILILCL-00	\$ 178,674
Centers for Independent Living (CIL)		2216ILILCL-00	
– Federal Freeport	93.432	2316ILILCL-00	51,088
Public Health Workforce Funding for Part C CILs	93.432	2211ILILPH	55,775
Public Health Workforce Funding for Part C CILs			
– Stephenson	93.432	2216ILILPH	58,325
		Total 93.432	** 343,862
<i>U.S. Department of Human Services:</i>			
Passed through from Illinois Department of Health & Human Services:			
Independent Living Grant – State SSI	93.369	46CCD00369	247,984
Independent Living Grant – Fed Part B	93.369	46CCD00369	27,934
		Total 93.369	** 275,918
Disability Innovation Fund			
Career Pathways	84.421	46CCD03722	52,748
		Total 84.421	52,748
<i>Total U.S. Department of Health and Human Services</i>			328,666
<i>U.S. Department of Justice –</i>			
Passed through from Office on Violence Against Women			
– Education, Training and Enhanced Services to End Violence Against Women with Disabilities	16.529	2020-FW-AX-K002	99,492
<i>Social Security Administration –</i>			
Social Security – Work Incentives Planning & Assistance Program – Ticket-to-Work	96.008	SS00-12-E2713	102,806
Total expenditures of federal awards			\$ 874,826

** Major program

See accompanying notes to schedule of expenditures of federal awards

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Note A – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Regional Access & Mobilization Project, Inc. (RAMP) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note B – Summary of Significant Accounting Policies

Expenditures on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years. RAMP did not elect to include the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note C – Other Matters

RAMP received no federal non-cash assistance during the year ended June 30, 2024. Additionally, the organization had no insurance, loans or loan guarantees related to federal funds. RAMP had no sub-recipients during the year ended June 30, 2024.



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**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

The Board of Directors
Regional Access & Mobilization, Inc.:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Regional Access & Mobilization Inc. (RAMP) as of and for the year ended June 30, 2024 and the related notes to the financial statements, and have issued our report thereon dated December 11, 2024.

Report on Internal Control over Financial Reporting

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

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

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. As described in the accompanying schedule of findings and responses, we identified a deficiency in internal control that we consider to be a significant deficiency (see 2024-01).

Report on Compliance and Other Matters

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

RAMP's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on RAMP's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. RAMP's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Benning Group, LLC

Rockford, Illinois
December 11, 2024



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Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
Regional Access & Mobilization Project, Inc.:

Report on Compliance for Major Federal Programs

Opinion on Major Federal Programs

We have audited Regional Access & Mobilization Project, Inc.'s (RAMP) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on RAMP's major federal programs for the year ended June 30, 2024. RAMP's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, RAMP complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of RAMP and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of RAMP's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Benning Group, LLC

Rockford, Illinois
December 11, 2024

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: *unmodified*

Internal control over financial reporting:

 Significant deficiency(ies) identified? x yes no

 Considered to be material weaknesses? yes x no

Noncompliance material to financial statements noted? yes x no

Federal Awards

Internal Control over major programs:

 Significant deficiency(ies) identified? yes x no

 Considered to be material weaknesses? yes x no

Type of auditor’s report issued on compliance for major programs: *unmodified*

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? yes x no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
93.432	Centers for Independent Living	\$ 343,862
93.369	Independent Living Program	\$ 275,918

Dollar threshold used to distinguish
Between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? x yes no

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Findings and Questioned Costs

Section II – Financial Statement Findings

2024-01 – Internal Control and Preparation of Financial Statements

Condition/Criteria – Management has chosen to rely on accounting skills, knowledge and experience of its auditors to apply adequate procedures to the financial statements and notes to ensure that RAMP's financial statements and related notes are in material compliance with accounting standards generally accepted in the United States of America.

Effects – Auditors use RAMP's trial balance and other financial information to prepare U.S. GAAP based financial statements and note disclosures for which management is responsible.

Cause – Like many small not-for-profit entities, RAMP did not have an accountant on staff during the fiscal year ended June 30, 2024 with experience in preparing U.S. GAAP based financial statements and note disclosures.

Recommendation – Due to the size of RAMP, we do not recommend any changes at this time. It is important to note that when this situation exists, the fair presentation of the financial statements remains management's responsibility and therefore management review of the financial statements is an important part of the internal control process.

Management response – RAMP's management plans to continue to review and take responsibility for the U.S. GAAP based financial statements and note disclosures prior to the finalizing of the auditor's report.

Section III – Prior Year Financial Statement Findings

Same as 2024-01 above – Internal Control and Preparation of Financial Statements

Section IV – Federal Award Findings and Questioned Costs

None noted

Section V – Prior Year Federal Award Findings and Questioned Costs

None noted

REGIONAL ACCESS & MOBILIZATION PROJECT, INC.

Schedule of Findings and Questioned Costs

Section VI – Other Issues

A management letter was issued for the year ended June 30, 2024 identifying no material weaknesses.

Submitted by:

BENNING GROUP, LLC

A handwritten signature in black ink that reads "Curtis D. Kleckler". The signature is written in a cursive, flowing style.

Curtis D. Kleckler, CPA
Member

Rockford, Illinois
December 11, 2024