

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2023

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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For the 2023 calendar year, or tax year beginning 07-01-2023, and ending 06-30-2024

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return/terminated
 - Amended return Application
 - Pending

C Name of organization
MARY CARIOLA CHILDREN'S CENTER INC

Doing business as
MARY CARIOLA CENTER

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1000 ELMWOOD AVENUE

City or town, state or province, country, and ZIP or foreign postal code
ROCHESTER, NY 14620

D Employer identification number
16-0771078

E Telephone number
(585) 271-2897

G Gross receipts \$ 39,831,578

F Name and address of principal officer:
KAREN ZANDI
1000 ELMWOOD AVENUE
ROCHESTER, NY 14620

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.MARYCARIOLA.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1952

M State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
MARY CARIOLA CHILDREN'S CENTER PROVIDES THE HIGHEST-QUALITY INDIVIDUALIZED EDUCATION, CARE AND CLINICAL SERVICES FOR CHILDREN WITH DEVELOPMENTAL DISABILITIES, DELAYS AND COMPLEX OR MULTIPLE DISABILITIES.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	27
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	27
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	863
6 Total number of volunteers (estimate if necessary)	6	178
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,712,001	782,226
9 Program service revenue (Part VIII, line 2g)	39,042,866	38,796,702
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	96,273	252,650
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	40,851,140	39,831,578

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	32,731,931	33,136,916
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) 241,247		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,496,920	6,978,495
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	40,228,851	40,115,411
19 Revenue less expenses. Subtract line 18 from line 12	622,289	-283,833

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	29,346,476	31,013,337
21 Total liabilities (Part X, line 26)	17,977,010	18,524,230
22 Net assets or fund balances. Subtract line 21 from line 20	11,369,466	12,489,107

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: KAREN ZANDI, PRESIDENT Date: 2025-02-28

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date 2025-02-28	Check <input type="checkbox"/> if self-employed	PTIN P01322902
Firm's name BONADIO & CO LLP	Firm's EIN 16-1131146		Phone no. (585) 381-1000	
Firm's address 171 SULLYS TRAIL PITTSFORD, NY 14534				

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

MARY CARIOLA CHILDREN'S CENTER IS THE REGIONAL LEADER IN PERSONALIZED, INTERDISCIPLINARY, EVIDENCE-BASED EDUCATION AND LIFE SKILL SOLUTIONS THAT INSPIRE AND EMPOWER INDIVIDUALS WITH COMPLEX DISABILITIES AND THEIR FAMILIES. MARY CARIOLA CHILDREN'S CENTER SETS THE STANDARD IN CLINICAL SERVICES FOR CHILDREN WITH DEVELOPMENTAL DISABILITIES, DELAYS AND COMPLEX OR MULTIPLE DISABILITIES. MARY CARIOLA CHILDREN'S CENTER IS DEDICATED TO EXCELLENCE IN FAMILY-CENTERED EDUCATIONAL, RESIDENTIAL, THERAPEUTIC AND COMMUNITY SUPPORT. AS AN INDEPENDENT, NOT-FOR-PROFIT AGENCY, MARY CARIOLA CHILDREN'S CENTER HAS THREE CAMPUSES AS WELL AS SIX RESIDENCES IN THE ROCHESTER, NY REGION SERVING NEARLY 500 STUDENTS AND 50 RESIDENTS.

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

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

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 \$ 21,117,452 including grants of \$) (Revenue \$ 22,345,425) SCHOOL AGE EDUCATION AT MARY CARIOLA CHILDREN'S CENTER PROVIDES INSTRUCTIONAL AND THERAPEUTIC SERVICES TO CHILDREN WITH MULTIPLE DISABILITIES FROM AGE 5 TO 21. THE SCHOOL AGE EDUCATION PROGRAM ALLOWS CHILDREN TO THRIVE IN AN POSITIVE, UPBEAT ENVIRONMENT, OFTEN MEETING MILESTONES THAT WERE ONCE THOUGHT IMPOSSIBLE. STUDENTS COME FROM A TEN COUNTY REGION AND FROM 50 SCHOOL DISTRICTS THROUGHOUT WESTERN NEW YORK. APPROXIMATELY 345 CHILDREN SERVED.

4b (Code:) (Expenses \$ 8,368,667 including grants of \$) (Revenue \$ 9,423,920) RESIDENTIAL PLACEMENT - WHEN MEDICAL ISSUES AND BEHAVIORAL CHALLENGES MAKE LIVING AT HOME DIFFICULT, MARY CARIOLA PROVIDES SIX GROUP HOMES ACROSS MONROE COUNTY. APPROXIMATELY 43 CLIENTS CALL MARY CARIOLA HOME AS THEY RECEIVE AROUND-THE-CLOCK GUIDANCE, CLINICAL AND DIRECT CARE, AND SUPPORT WITH ONGOING OPPORTUNITIES TO LEARN AND GROW. THE COMMON GOAL OF ALL OF EACH HOUSE IS TO ENABLE THE CHILDREN AND YOUNG ADULTS TO REACH THEIR FULL POTENTIAL IN A CARING HOME ENVIRONMENT WHERE PARENTS AND FAMILIES ARE ALWAYS WELCOME.

4c (Code:) (Expenses \$ 4,134,337 including grants of \$) (Revenue \$ 4,912,424) PRESCHOOL EDUCATION (PROGRAM) IS DESIGNED FOR CHILDREN FROM AGE 3 TO 5. STUDENTS ATTEND SCHOOL EACH DAY IN EITHER A HALF OR FULL-DAY PROGRAM. CHILDREN'S ABILITIES AND DEVELOPMENTAL DELAYS CAN VARY SIGNIFICANTLY. A RANGE OF CLASS SIZES AND STAFF RATIOS IS AVAILABLE TO MEET INDIVIDUAL EDUCATIONAL AND SOCIAL NEEDS. A MAJOR GOAL OF THE PRESCHOOL IS TO PROVIDE INTENSIVE (OFTEN ONE-ON-ONE) ATTENTION TO THE CHILDREN DURING THESE FORMATIVE YEARS TO MAXIMIZE THE OPPORTUNITY FOR ACADEMIC AND SOCIAL GROWTH AND INCREASE CHANCES FOR SUCCESS IN A LESS RESTRICTIVE ENVIRONMENT. APPROXIMATELY 79 CHILDREN SERVED.

(Code:) (Expenses \$ 167,141 including grants of \$) (Revenue \$ 84,958) WORKSHOP - THE ADAPTIVE EQUIPMENT WORKSHOP EXISTS TO CREATE, ADAPT, AND REPAIR EQUIPMENT AND DEVICES THAT IMPROVE THE QUALITY OF LIFE FOR CHILDREN WITH DISABILITIES. OVER THE LAST 20+ YEARS, OUR ONE-PERSON STAFF HAS RELEASED A STEADY STREAM OF INNOVATIONS AND ADAPTIONS TO HELP CHILDREN TURN IN, TURN ON, STAND UP, AND MOVE AROUND.

(Code:) (Expenses \$ 60,601 including grants of \$) (Revenue \$ 44,715) EVALUATIONS - OUR TEAM OF EVALUATORS PROVIDE COMPREHENSIVE PRESCHOOL EVALUATIONS FOR CHILDREN SUSPECTED OF NOT MEETING DEVELOPMENTAL MILESTONES AS APPROPRIATE FOR THEIR AGE.

(Code:) (Expenses \$ 784,027 including grants of \$) (Revenue \$ 993,716) IDEA FUNDING - AS PART OF THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT, THE SCHOOL DISTRICTS WHO CONTRACT WITH MARY CARIOLA CHILDREN'S CENTER ARE REQUIRED TO SHARE FUNDING RECEIVED FROM THE FEDERAL GOVERNMENT WITH THE AGENCY. THESE FUNDS ARE USED FOR ENHANCEMENTS TO PROGRAMS WHICH ARE NOT REQUIRED BY THE CHILDREN'S IEP'S AND NOT PAID FOR BY TUITION DOLLARS.

(Code:) (Expenses \$ 217,581 including grants of \$) (Revenue \$ 16,673) FAMILY SUPPORT SERVICES - EACH CHILD SERVED IS GIVEN A COMPLETE FUNCTIONAL BEHAVIORAL ASSESSMENT AND A BEHAVIOR SUPPORT PLAN DEVELOPED SPECIFICALLY FOR HIM OR HER. THIS PROGRAM INCLUDES FAMILY TRAINING, MONITORING, REVIEW AND OVERSIGHT FOR EACH PLAN AND PARTICIPANT THROUGHOUT THEIR TIME IN THE PROGRAM.

(Code:) (Expenses \$ 230,711 including grants of \$) (Revenue \$ 273,321) COMMUNITY HABILITATION - HIGHLY TRAINED EMPLOYEES PROVIDE COMMUNITY HABILITATION SERVICES AND IMPLEMENT THE BEHAVIOR SUPPORT PLANS DEVELOPED THROUGH FAMILY SUPPORT SERVICES TO ENSURE CONSISTENCY AND SUCCESS. HIGH LEVELS OF OVERSIGHT AND MONITORING ARE INCLUDED IN THIS SERVICE.

(Code:) (Expenses \$ 134,875 including grants of \$) (Revenue \$ 62,493) THERAPEUTIC RESPITE - MOST OF THE SAME HIGHLY TRAINED EMPLOYEES PROVIDE THERAPEUTIC RESPITE SERVICES WITHIN OUR IRA AND IMPLEMENT THE SAME HABILITATIVE AND BEHAVIORAL PROGRAMMING THAT IS DEVELOPED FOR THE INDIVIDUAL THROUGH THE FAMILY SUPPORT SERVICES. IT IS THE THIRD SERVICE IN OUR UNIQUE PACKAGE OF SERVICES SUPPORTING FAMILIES WITH CHILDREN WHO HAVE SIGNIFICANT BEHAVIORAL CHALLENGES. THE CHILDREN HAVE REGULARLY SCHEDULED STAYS IN THE IRA SO THAT THEIR FAMILIES CAN HAVE A MUCH NEEDED BREAK AND SPEND TIME WITH THEIR OTHER CHILDREN AND TAKE CARE OF OTHER LIFE EVENTS. HIGH LEVELS OF OVERSIGHT AND MONITORING ARE INCLUDED IN THIS SERVICE.

(Code:) (Expenses \$ 192,276 including grants of \$) (Revenue \$ 138,035) HEALTH HOMES - OUR HEALTH HOME CARE MANAGEMENT PROGRAM PROVIDES MEDICAID-ELIGIBLE CHILDREN AGES 0-21 WITH CHRONIC MEDICAL AND BEHAVIORAL HEALTH CONDITIONS WITH COMPREHENSIVE CARE MANAGEMENT, CARE COORDINATION AND HEALTH PROMOTION, COMPREHENSIVE TRANSITIONAL CARE, PATIENT AND FAMILY SUPPORT, AND REFERRALS TO COMMUNITY SUPPORTS TO PROMOTE PREVENTOVE AND QUALITY HEALTH CARE.

(Code:) (Expenses \$ 477,050 including grants of \$) (Revenue \$ 501,022) HEALTH HOMES - OUR HEALTH HOME CARE MANAGEMENT PROGRAM PROVIDES MEDICAID-ELIGIBLE CHILDREN AGES 0-21 WITH CHRONIC MEDICAL AND BEHAVIORAL HEALTH CONDITIONS WITH COMPREHENSIVE CARE MANAGEMENT, CARE COORDINATION AND HEALTH PROMOTION, COMPREHENSIVE TRANSITIONAL CARE, PATIENT AND FAMILY SUPPORT, AND REFERRALS TO COMMUNITY SUPPORTS TO PROMOTE PREVENTOVE AND QUALITY HEALTH CARE.

4d Other program services (Describe in Schedule O.) (Expenses \$ 2,264,262 including grants of \$) (Revenue \$ 2,114,933)

4e Total program service expenses 35,884,718

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions a-e for questions 11 and 12.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096 and backup withholding rules.

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

<p>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</p>	<p>2a 863</p>		
<p>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?</p>		<p>2b Yes</p>	
<p>3a Did the organization have unrelated business gross income of \$1,000 or more during the year?</p>		<p>3a</p>	<p>No</p>
<p>b If "Yes," has it filed a Form 990-T for this year?<i>If "No" to line 3b, provide an explanation in Schedule O</i></p>		<p>3b</p>	
<p>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)?</p>		<p>4a</p>	<p>No</p>
<p>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).</p>			
<p>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</p>		<p>5a</p>	<p>No</p>
<p>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>		<p>5b</p>	<p>No</p>
<p>c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?</p>		<p>5c</p>	
<p>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?</p>		<p>6a</p>	<p>No</p>
<p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>		<p>6b</p>	
<p>7 Organizations that may receive deductible contributions under section 170(c).</p>			
<p>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?</p>		<p>7a</p>	<p>No</p>
<p>b If "Yes," did the organization notify the donor of the value of the goods or services provided?</p>		<p>7b</p>	
<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>		<p>7c</p>	<p>No</p>
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	<p>7d</p>		
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>		<p>7e</p>	<p>No</p>
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>		<p>7f</p>	<p>No</p>
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>		<p>7g</p>	
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>		<p>7h</p>	
<p>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?</p>		<p>8</p>	
<p>9 Sponsoring organizations maintaining donor advised funds.</p>			
<p>a Did the sponsoring organization make any taxable distributions under section 4966?</p>		<p>9a</p>	
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>		<p>9b</p>	
<p>10 Section 501(c)(7) organizations. Enter:</p>			
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	<p>10a</p>		
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<p>10b</p>		
<p>11 Section 501(c)(12) organizations. Enter:</p>			
<p>a Gross income from members or shareholders</p>	<p>11a</p>		
<p>b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)</p>	<p>11b</p>		
<p>12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</p>			
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.</p>	<p>12b</p>		
<p>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</p>			
<p>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.</p>		<p>13a</p>	
<p>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</p>	<p>13b</p>		
<p>c Enter the amount of reserves on hand</p>	<p>13c</p>		
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>		<p>14a</p>	<p>No</p>
<p>b If "Yes," has it filed a Form 720 to report these payments?<i>If "No," provide an explanation in Schedule O</i></p>		<p>14b</p>	
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.</p>		<p>15</p>	<p>No</p>
<p>16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.</p>		<p>16</p>	<p>No</p>
<p>17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.</p>		<p>17</p>	

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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 in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 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 in Schedule O); 19 Describe in 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: WILLIAM ANSBROW 1000 ELMWOOD AVENUE ROCHESTER, NY 14620 (585) 271-2897

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or 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) GARY SCHWINGEL BOARD MEMBER	1.00	X		X				0	0	0
(2) LINDA MILLER CHAIR	1.00	X		X				0	0	0
(3) JEFFREY MCCORMACK TREASURER	1.00	X		X				0	0	0
(4) JASON HALL ASSISTANT TREASURER	1.00	X		X				0	0	0
(5) MARY BOWE SECRETARY	1.00	X		X				0	0	0
(6) MIKE ARMBRUSTER BOARD MEMBER	1.00	X						0	0	0
(7) LAURIE BAKER BOARD MEMBER	1.00	X						0	0	0
(8) WHITNEY BANIEWICZ BOARD MEMBER	1.00	X						0	0	0
(9) ANNE FRANCIS BOARD MEMBER	1.00	X						0	0	0
(10) TOM HAMMOND BOARD MEMBER	1.00	X						0	0	0
(11) LISA NORWOOD BOARD MEMBER	1.00	X						0	0	0
(12) MIKE KING BOARD MEMBER	1.00	X						0	0	0
(13) CHRISTINE LANE BOARD MEMBER	1.00	X						0	0	0
(14) WILLIAM MACK BOARD MEMBER	1.00	X						0	0	0
(15) DONALD NIMS BOARD MEMBER	1.00	X						0	0	0
(16) JACK ODENBACH BOARD MEMBER	1.00	X						0	0	0
(17) CHERYL SCHMIDT BOARD MEMBER	1.00	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			
(18) RENU SINGH VICE CHAIR	1.00	X						0	0	0
(19) YANTEE SLOBERT BOARD MEMBER	1.00	X						0	0	0
(20) JOSEPH TOBIN CFP BOARD MEMBER	1.00	X						0	0	0
(21) JOHN TREAHY BOARD MEMBER	1.00	X						0	0	0
(22) J MICHAEL WOOD BOARD MEMBER	1.00	X						0	0	0
(23) BOLGEN VARGAS BOARD MEMBER	1.00	X						0	0	0
(24) MIRIAM MOORE BOARD MEMBER	1.00	X						0	0	0
(25) HOLLY BROWN BOARD MEMBER	1.00	X						0	0	0
(26) CHERYL COLAVECCHIO BOARD MEMBER	1.00	X						0	0	0
(27) KAREN ZANDI CEO/PRESIDENT	40.00			X				205,537	0	10,244
(28) WILLIAM ANSBROW CFO	40.00			X				120,507	0	2,377
(29) CHRISTINE SHEFFER SUPERINTENDENT	40.00					X		134,570	0	8,779
(30) AMY FAGAN DIRECTOR OF HUMAN RESOURCE	40.00					X		116,325	0	2,311
(31) WILLIAM COLLINS DIR. OF AGENCY ADVANCEMENT	40.00					X		128,250	0	2,521
(32) ANNA-LYNN BRINK DIRECTOR OF COMMUNITY SERVICES	40.00					X		105,682	0	17,091
(33) RENEE ZEMANS RESIDENTIAL OPERATIONS MANAGER	40.00					X		101,649	0	16,970
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								912,520	0	60,293

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 7

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

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 Revenue

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

Main table with columns (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, gifts, grants, and other similar amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

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	266,436		266,436	
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	27,298,429	25,453,264	1,845,165	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	993,165	920,827	72,338	
9 Other employee benefits	1,942,633	1,796,655	145,972	6
10 Payroll taxes	2,636,253	2,454,000	182,253	
11 Fees for services (non-employees):				
a Management				
b Legal	33,310	1,702	31,608	
c Accounting	66,250		66,250	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	11,473		11,473	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	784,462	173,336	560,065	51,061
12 Advertising and promotion	268,122	813	267,309	
13 Office expenses	224,038	84,713	137,633	1,692
14 Information technology				
15 Royalties				
16 Occupancy	2,272,897	2,127,343	145,554	
17 Travel	25,268	23,956	1,287	25
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	80,317	55,467	24,850	
20 Interest	71,718	70,544	1,174	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	605,207	579,545	25,662	
23 Insurance	217,629	163,204	54,425	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	712,441	681,302	31,139	
b SUPPLIES AND MATERIALS	487,812	478,676	118	9,018
c STAFF DEVELOPMENT	359,817	226,236	22,886	110,695
d FOOD	197,392	185,847	0	11,545
e All other expenses	560,342	407,288	95,849	57,205
25 Total functional expenses. Add lines 1 through 24e	40,115,411	35,884,718	3,989,446	241,247
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	5,716,461	1	852,724
	2 Savings and temporary cash investments	717,597	2	5,204,287
	3 Pledges and grants receivable, net	365,482	3	129,967
	4 Accounts receivable, net	5,752,314	4	7,101,664
	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	240,285	9	241,459
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,479,001		
	b Less: accumulated depreciation	10b 5,918,758	4,673,961	10c 4,560,243
	11 Investments—publicly traded securities	3,729,028	11	4,203,955
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	8,151,348	15	8,719,038
16 Total assets. Add lines 1 through 15 (must equal line 33)	29,346,476	16	31,013,337	
Liabilities	17 Accounts payable and accrued expenses	2,105,167	17	1,781,452
	18 Grants payable		18	
	19 Deferred revenue	1,593,473	19	2,320,431
	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	1,315,275	23	1,222,189
	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	12,963,095	25	13,200,158
	26 Total liabilities. Add lines 17 through 25	17,977,010	26	18,524,230
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	9,503,626	27	10,706,390
	28 Net assets with donor restrictions	1,865,840	28	1,782,717
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	11,369,466	32	12,489,107
33 Total liabilities and net assets/fund balances	29,346,476	33	31,013,337	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	39,831,578
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,115,411
3	Revenue less expenses. Subtract line 2 from line 1	3	-283,833
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,369,466
5	Net unrealized gains (losses) on investments	5	294,308
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 in Schedule O)	9	1,109,166
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	12,489,107

Part XII Financial Statements and Reporting

Check 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?
 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?
 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?
 If the organization changed either its oversight process or selection process during the tax year, explain in 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?

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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

SCHEDULE A (Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization MARY CARIOLA CHILDREN'S CENTER INC

Employer identification number 16-0771078

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture.
10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations...
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

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

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 failed 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 grant.") . . .	1,581,280	2,226,088	8,331,060	1,712,001	772,421	14,622,850
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	1,581,280	2,226,088	8,331,060	1,712,001	772,421	14,622,850
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						14,622,850

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. . . .	1,581,280	2,226,088	8,331,060	1,712,001	772,421	14,622,850
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .	214,968	202,422	283,633	74,653	238,137	1,013,813
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						15,636,663
12 Gross receipts from related activities, etc. (see instructions)					12	186,067,507
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	93.520 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	93.700 %
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 <input checked="" type="checkbox"/>		
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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

		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?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)			
2	Activities Test. Answer lines 2a and 2b below.			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
	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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
	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? <i>If "Yes" or "No," provide details in Part VI.</i>			
	3a			
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
	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):**1****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 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 2023 from Section C, line 6	9
10 Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- 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 e			
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. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is 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).

Facts And Circumstances Test

Return Reference	Explanation
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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Table with 2 columns: Name of the organization (MARY CARIOLA CHILDREN'S CENTER INC) and Employer identification number (16-0771078)

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

Table with 3 columns: Question number, Description, and Held at the End of the Year. Includes questions 1-9 regarding conservation easements.

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

Table with 3 columns: Question number, Description, and Amount. Includes questions 1a, 1b, 2, and 3 regarding art and historical treasures.

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 are a 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 programs
- e** Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

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

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	85,065	6,487,265	7,991,924	6,526,428	6,780,711
b Contributions			675	5,684	48,879
c Net investment earnings, gains, and losses	1,122		-991,606	1,815,010	180,935
d Grants or scholarships					
e Other expenditures for facilities and programs		-6,402,200	513,728	355,198	484,097
f Administrative expenses					
g End of year balance	86,187	85,065	6,487,265	7,991,924	6,526,428

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

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

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

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

- (i)** Unrelated organizations
- (ii)** Related organizations

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

b If "Yes" on 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		373,143		373,143
b Buildings		7,641,598	4,109,730	3,531,868
c Leasehold improvements				
d Equipment		1,705,019	1,292,048	412,971
e Other		759,241	516,980	242,261

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 4,560,243

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) RIGHT OF USE ASSET	8,632,851
(2) BENEFICIAL INTEREST IN PERPETUAL TRUSTS	86,187
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	8,719,038

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	
LIABILITY FOR PENSION BENEFITS	4,650,450
DEFERRED COMPENSATION	191,500
LEASE LIABILITY	8,691,707
DUE TO/(FROM) RELATED PARTY	-333,499
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	13,200,158

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 FIN 48 (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	41,223,579
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	294,308	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	1,109,166	
e	Add lines 2a through 2d			2e 1,403,474
3	Subtract line 2e from line 1			3 39,820,105
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	11,473	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 11,473
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 39,831,578

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	40,103,938
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d			2e 0
3	Subtract line 2e from line 1			3 40,103,938
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	11,473	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 11,473
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 40,115,411

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.

Return Reference	Explanation
PART V, LINE 4:	REGULAR ENDOWMENT: TO SUPPORT OPERATIONS. STAFF PRESERVATION ENDOWMENT: TO HELP RETAIN STAFF BY MAKING SALARIES MORE COMPETITIVE WITH THE PUBLIC SECTOR. HATTIE HARRIS ENDOWMENT: TO PROVIDE PROFESSIONAL EDUCATION OPPORTUNITIES. STAFF DEVELOPMENT: TO PROVIDE PROFESSIONAL EDUCATION OPPORTUNITIES. CURRICULUM SPECIALIST: TO CREATE A POSITION WHICH DEVELOPS TEACHING PROGRAMS. R. NELLIS ENDOWMENT: TO PROVIDE EDUCATIONAL OPPORTUNITIES FOR PARAPROFESSIONAL STAFF. DOG THERAPY: TO PROVIDE FUNDING FOR THE MAINTENANCE OF THE THERAPY DOGS. FEINBLOOM EDUCATION ENRICHMENT: TO PROVIDE A LEGACY OF UNIQUE LEARNING EXPERIENCES FOR CHILDREN WHO ATTEND MARY CARIOLA CHILDREN'S CENTER.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST 1,122. CHANGE IN FUNDED STATUS OF PENSION PLAN 1,297,115. TRANSFER OF FUNDS TO FOUNDATION -189,071.

Schedule J (Form 990)

Compensation Information

OMB No. 1545-0047

2023

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization MARY CARIOLA CHILDREN'S CENTER INC

Employer identification number 16-0771078

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- First-class or charter travel
Travel for companions
Tax idemnification and gross-up payments
Discretionary spending account
Housing allowance or residence for personal use
Payments for business use of personal residence
Health or social club dues or initiation fees
Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- Compensation committee
Independent compensation consultant
Form 990 of other organizations
Written employment contract
Compensation survey or study
Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
b Any related organization?
If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
b Any related organization?
If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Table with 3 columns: Question ID, Yes, No. Rows include 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 4B	KAREN ZANDI, PRESIDENT, RECEIVED CONTRIBUTIONS TO A 457F PLAN IN THE AMOUNT OF \$15,000 FOR THE CALENDAR YEAR 2022.

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

- 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 the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization MARY CARIOLA CHILDREN'S CENTER INC

Employer identification number 16-0771078

Part I Types of Property

Table with 4 columns: (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. Rows 1-28 list property types like Art, Books, Cars, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, 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 three years... 31 Does the organization have a gift acceptance policy... 32a Does the organization hire or use third parties... 33 If the organization didn't report an amount in column (c) for a type of property...

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.

Return Reference	Explanation
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2023

Open to Public Inspection

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
MARY CARIOLA CHILDREN'S CENTER INC

Employer identification number

16-0771078

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	PRIOR TO YEAR-END THE FINANCE COMMITTEE WILL BE APPRISED OF ANY CHANGES IN REPORTING REQUIREMENTS. THE FINANCE DEPARTMENT WILL WORK WITH THE TAX PREPARER TO COMPLETE THE 990 AND CHAR 500. SUFFICIENTLY PRIOR TO THE FILING OF THE RETURN, AN ELECTRONIC COPY OF THE FILING WILL BE PROVIDED TO EACH BOARD MEMBER SO THAT THE RETURN MAY BE REVIEWED AND QUESTIONS ASKED.
FORM 990, PART VI, SECTION B, LINE 12C	WRITTEN DISCLOSURES OF ANY CONFLICT OF INTEREST ARE REQUIRED FROM NEW BOARD MEMBERS AND EMPLOYEES. NEW DISCLOSURES ARE REQUIRED ANNUALLY. BOARD DISCLOSURES ARE REVIEWED BY THE BOARD CHAIR, EMPLOYEE DISCLOSURES ARE REVIEWED BY THE HR DIRECTOR. ANY BOARD MEMBER WITH A CONFLICT IS PROHIBITED FROM VOTING ON MATTERS PERTAINING TO THE CONFLICT OF INTEREST AREA. VIOLATIONS OF THE CONFLICT OF INTEREST BY EMPLOYEES IS SUBJECT TO DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION.
FORM 990, PART VI, SECTION B, LINE 15	EVERY 3-6 YEARS, THE BOARD OF DIRECTORS SHALL CONDUCT AN INDEPENDENT, OUTSIDE REVIEW OF KEY EMPLOYEES' COMPENSATION PACKAGES. ANNUALLY, THE BOARD CHAIR WILL ESTABLISH PERFORMANCE GOALS FOR THE PRESIDENT, EVALUATE PERFORMANCE, AND REVIEW COMPENSATION. THE PRESIDENT WILL FOLLOW THE SAME PROCESS FOR ALL KEY EMPLOYEES.
FORM 990, PART VI, SECTION C, LINE 19	ALL FORMS REQUESTED WILL BE MADE AVAILABLE AT THE ORGANIZATION'S ADMINISTRATIVE OFFICES DURING NORMAL BUSINESS HOURS.
FORM 990, PART XI, LINE 9:	CHANGE IN FUNDED STATUS OF PENSION PLAN 1,297,115. TRANSFER OF FUNDS TO FOUNDATION -189,071. CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST 1,122.
FORM 990, PART XII, LINE 2C:	THE PROCESS IS CONSISTENT WITH PRIOR YEAR.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
MARY CARIOLA CHILDREN'S CENTER INC

Employer identification number

16-0771078

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) MARY CARIOLA FOUNDATION INC 1000 ELMWOOD AVE STE 100 ROCHESTER, NY 146203042 87-1411659	FUNDRAISING	NY	501(C)(3)	LINE 12D, III-O	MARY CARIOLA CHILDREN'S CENTER INC	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

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

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII **Supplemental Information**

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

Return Reference	Explanation
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