

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

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

Go to www.irs.gov/Form8879TE for the latest information.

2023

Name of filer

FIREFIGHTERS FOR HEALING

EIN or SSN

80-0717709

Name and title of officer or person subject to tax

JACOB LAFERRIERE
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 1,681,702.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

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

PIN: check one box only

☒ I authorize CREATIVE PLANNING TAX, LLC to enter my PIN 56301
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax Jake LaFerriere (Nov 15, 2024 10:39 CST)

Date Nov 15, 2024

Part III Certification and Authentication

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

41432956302

Do not enter all zeros

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

ERO's signature CREATIVE PLANNING TAX, LLC

Date 11/15/24

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2023)

LHA 302521 01-05-24

09241115 136621 1002292.000

2023.05000 FIREFIGHTERS FOR HEALING 10022921

Form 8879-TE

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for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

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2023

Name of filer

FIREFIGHTERS FOR HEALING

EIN or SSN

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Name and title of officer or person subject to tax JACOB LAFERRIERE
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

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

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
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5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b 2,034.
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
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Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

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Signature of officer or person subject to tax

Jake LaFerriere (Nov 15, 2024 10:39 CST)

Date

Nov 15, 2024

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ERO's signature CREATIVE PLANNING TAX, LLC

Date 11/15/24

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2023)

TAX RETURN FILING INSTRUCTIONS

MINNESOTA ANNUAL REPORT

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Firefighters for Healing
PO Box 374
Champlin, MN 55316

Prepared By:

Creative Planning Tax, LLC
220 Park Ave S
St. Cloud, MN 56301

Amount of Tax:

Balance due of \$25

Make Check Payable To:

State of Minnesota

Mail Tax Return To:

Minnesota Attorney Generals Office
Charities Division
445 Minnesota Street, Suite 1200
St. Paul, MN 55101-2130

Return must be mailed on or before:

November 15, 2024

Special Instructions:

The state form may be mailed or submitted via email to
charity.registration@ag.state.mn.us.

The following must be attached:

1. The MN Attorney General Charitable Annual Report, signed and dated by two officers.
2. The "Public Disclosure Copy" of the IRS form 990, signed and dated by the officer listed on the form.

You may pay the \$25 fee via credit card at www.ag.state.mn.us/charity/charfees.aspx, or you may submit a check via U.S. mail.

Mail To:

Minnesota Attorney General's Office
Charities Division
445 Minnesota Street, Suite 1200
St. Paul, MN 55101-2130

STATE OF MINNESOTA
CHARITABLE ORGANIZATION
ANNUAL REPORT FORM

C2**Website Address:**

www.ag.state.mn.us/charity

(Pursuant to Minn. Stat. ch. 309)

SECTION A: Organization Information

Legal Name of Organization FIREFIGHTERS FOR HEALING

Federal EIN: 80-0717709

Fiscal Year-End: 12312023

mm/dd/yyyy

Did the organization's fiscal year-end change? ☐ Yes ☒ No

Mailing Address: <u>JACOB LAFERRIERE</u> Contact Person <u>PO BOX 374</u> Street Address <u>CHAMPLIN, MN 55316</u> City, State, and ZIP Code <u>612-701-5055</u> Phone Number <u>JAKE@FIREFIGHTERSFORHEALING.ORG</u> Email Address	Physical Address: <u>JACOB LAFERRIERE</u> Contact Person <u>12104 YUKON AVENUE NORTH</u> Street Address <u>CHAMPLIN, MN 55316</u> City, State, and ZIP Code <u>612-701-5055</u> Phone Number <u>JAKE@FIREFIGHTERSFORHEALING.ORG</u> Email Address
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1. Organization's website: WWW.FIREFIGHTERSFORHEALING.ORG

2. List all of the organization's alternate and former names (attach list if more space is needed).

☐ Alternate ☐ Former
☐ Alternate ☐ Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).

FIREFIGHTERS FOR HEALING

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A? ☒ Yes ☐ No

5. Total amount of contributions the organization received from Minnesota donors: \$ 1,106,839.

6. Has the organization's tax-exempt status with the IRS changed?

☐ Yes ☒ No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?

☐ Yes ☒ No If yes, attach explanation.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

8. Has the organization been denied the right to solicit contributions by any court or government agency?

☐ Yes ☒ No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota? ☐ Yes ☒ No

If yes, provide the following information for each (attach list if more space is needed):

Name of Professional Fundraiser

Compensation

Street Address

City, State, and ZIP Code

10. Is the organization a food shelf? ☐ Yes ☒ No

If yes, is the organization required to file an audit? ☐ Yes, audit attached ☐ No

Note: An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation* of more than \$100,000? ☐ Yes ☒ No

If yes, provide the following information for the five highest paid individuals:

Name and title	Compensation*	Other compensation

*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

12. A full list of the organization's board of directors, including names, addresses, and total compensation paid to each (attach list if more space is needed).

SEE STATEMENT 1

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

13. A full list of the names of all banks or other financial institutions in which the organization's funds are deposited. DO NOT include account numbers. (Attach list if more space is needed.)

SEE STATEMENT 2

SECTION B: Financial Information

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N.

Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

INCOME

1. Contributions Received	\$ _____	1
2. Government Grants	\$ _____	2
3. Program Service Revenue	\$ _____	3
4. Other Revenue	\$ _____	4
5. TOTAL INCOME	\$ _____	5

EXPENSES

6. Program Expenses	\$ _____	6
7. Management & General Expenses	\$ _____	7
8. Fund-raising Expenses	\$ _____	8
9. TOTAL EXPENSES	\$ _____	9
10. EXCESS or DEFICIT	\$ _____	10
(Line 5 minus Line 9)		

ASSETS

11. Cash	\$ _____	11
12. Land, Buildings & Equipment	\$ _____	12
13. Other Assets	\$ _____	13
14. TOTAL ASSETS	\$ _____	14

LIABILITIES

15. Accounts Payable	\$ _____	15
16. Grants Payable	\$ _____	16
17. Other Liabilities	\$ _____	17
18. TOTAL LIABILITIES	\$ _____	18

FUND BALANCE/NET WORTH

(Line 14 minus Line 18)

\$ _____

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

Section B (continued): Statement of Functional Expenses

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.				
3. Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4. Benefits paid to or for members				
5. Compensation of current officers, directors, trustees, and key employees				
6. Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)				
7. Other salaries and wages				
8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9. Other employee benefits				
10. Payroll taxes				
11. Fees for services (non-employees):				
a. Management				
b. Legal				
c. Accounting				
d. Lobbying				
e. Professional fundraising services				
f. Investment management fees				
g. Other				
12. Advertising and promotion				
13. Office expenses				
14. Information technology				
15. Royalties				
16. Occupancy				
17. Travel				
18. Payments of travel or entertainment expenses for any federal, state, or local public officials				
19. Conferences, conventions, and meetings				
20. Interest				
21. Payments to affiliates				
22. Depreciation, depletion, and amortization				
23. Insurance				
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a.				
b.				
c.				
d.				
25. Total functional expenses. Add lines 1 through 24d				
26. Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

Section C: Board of Directors Signatures and Acknowledgment

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

EXECUTIVE DIRECTOR (Title) and TREASURER (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

BOARD OF DIRECTORS (Board of Directors, Trustees, or Managing Group) adopted on the _____

day of _____, 20____, approving the contents of the document, and do hereby certify that the

BOARD OF DIRECTORS (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the

organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

JACOB LAFERRIERE

Name (Print)

Jake LaFerriere
Jake LaFerriere (Nov 15, 2024 10:39 CST)

Signature

EXECUTIVE DIRECTOR

Title

Nov 15, 2024

Date

BENJAMIN VEACH

Name (Print)

Benjamin R. Veach
Benjamin R. Veach (Nov 15, 2024 11:27 CST)

Signature

TREASURER

Title

Nov 15, 2024

Date

ANNUAL REPORT
INITIAL REGISTRATION

BOARD OF DIRECTORS

STATEMENT 1

<u>NAME AND ADDRESS</u>	<u>COMPENSATION</u>
JACOB LAFERRIERE	98,637.
RON JOHNSON	28,462.
JEFF LARSON	30,001.
CHRIS DUNKER	0.
BEN VEACH	0.
LANDON HARTVIGSEN	0.
SARAH COLE	0.
KELLEY DANIALSON	2,340.
JASON SCHREIFELS	0.
ROB HINRICHS	0.
PAULA WILHELM	0.
DOUG JANDRO	0.
JAMI JACOBUS	20,536.

<u>FIREFIGHTERS FOR HEALING</u>	<u>80-0717709</u>
SUZY FEINE	0.
GRANT BERNARDY	0.

<u>ANNUAL REPORT</u>	<u>BANK OR FINANCIAL INSTITUTION</u>	<u>STATEMENT 2</u>
<u>INITIAL REGISTRATION</u>	<u>IN WHICH FUNDS ARE DEPOSITED</u>	

<u>NAME AND ADDRESS</u>	<u>PHONE NUMBER</u>
WINGS FINANCIAL CREDIT UNION	

ALERUS BANK

NORTHROCK PARTNERS- CHARLES SCHWAB

EXTENDED TO NOVEMBER 15, 2024

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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.

2023Open to Public
Inspection**A For the 2023 calendar year, or tax year beginning and ending**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FIREFIGHTERS FOR HEALING		D Employer identification number 80-0717709
	Doing business as		E Telephone number 612-701-5055
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	PO BOX 374		
	City or town, state or province, country, and ZIP or foreign postal code CHAMPLIN, MN 55316		G Gross receipts \$ 4,182,192.
F Name and address of principal officer: JACOB LAFERRIERE SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.FIREFIGHTERSFORHEALING.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 2010 M State of legal domicile: MN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SUPPORT BURN AND TRAUMA SURVIVORS THROUGH DIRECT EMOTIONAL AND FINANCIAL SUPPORT.
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 15
	4 Number of independent voting members of the governing body (Part VI, line 1b) 11
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 19
	6 Total number of volunteers (estimate if necessary) 25
	7a Total unrelated business revenue from Part VIII, column (C), line 12 146,341.
7b Net unrelated business taxable income from Form 990-T, Part I, line 11 1,912.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 2,421,552.
	9 Program service revenue (Part VIII, line 2g) 0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,071.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 98,767.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) -65,925.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 2,293,461.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4) 133,247.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 0.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 206,094.
	b Total fundraising expenses (Part IX, column (D), line 25) 216,778.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 0.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 160,610.
	19 Revenue less expenses. Subtract line 18 from line 12 450,941.
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 1,842,520.
	21 Total liabilities (Part X, line 26) 638,643.
	22 Net assets or fund balances. Subtract line 21 from line 20 4,137,318.
	23 Net assets or fund balances. Subtract line 21 from line 20 9,034,850.
Part II Signature Block	24 Signature of officer JACOB LAFERRIERE, EXECUTIVE DIRECTOR
	25 Signature of preparer (other than officer) MARIE A. PRIMUS, CPA
	26 Signature of preparer (other than officer) MARIE A. PRIMUS, CPA

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. I am a preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer JACOB LAFERRIERE, EXECUTIVE DIRECTOR	Date Nov 15, 2024
	Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name MARIE A. PRIMUS, CPA	Preparer's signature MARIE A. PRIMUS, CPA
	Firm's name CREATIVE PLANNING TAX, LLC	Firm's EIN 47-1019942
	Firm's address 220 PARK AVE S ST. CLOUD, MN 56301	Phone no. 320-251-7010

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

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

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:

THE MISSION OF FIREFIGHTERS FOR HEALING IS TO SUPPORT BURN AND TRAUMA SURVIVORS THROUGH DIRECT EMOTIONAL AND FINANCIAL SUPPORT AT THE TIME THEY MOST NEED IT. FIREFIGHTERS FOR HEALING PROVIDES INNOVATIVE AND HOLISTIC SOLUTIONS TO SUPPORT BURN SURVIVORS, FIRST RESPONDERS INJURED

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 551,799. including grants of \$ 3,476.) (Revenue \$)

ON AVERAGE, NEARLY 7,000 CHILDREN AND ADULTS ARE TREATED FOR SEVERE BURNS AND BURN TRAUMA EACH YEAR IN THE TWIN CITIES ALONE. RECOGNIZING THE SIGNIFICANT DEMAND FOR EMERGENCY SHELTER FOR FAMILIES OF BURN AND TRAUMA VICTIMS, AS WELL AS THE LIMITED RESOURCES AVAILABLE TO ADDRESS THE PHYSICAL AND PSYCHOLOGICAL HEALING CARE NEEDED AFTER DISCHARGE, THE ORGANIZATION OPENED THE TRANSITIONAL HEALING CENTER IN FEBRUARY 2023, LOCATED AT 816 PORTLAND AVE. S, SUITE 200, MINNEAPOLIS, MN (STILL JUST ONE BLOCK FROM HENNEPIN HEALTHCARE). THIS FIRST OF ITS KIND SPACE INCLUDES 12 SUITES, EACH WITH A FULL KITCHEN, PRIVATE BATHROOM AND IN SUITE LAUNDRY, AND IS CONNECTED BY THE MINNEAPOLIS SKYWAY SYSTEM TO HENNEPIN HEALTHCARE.

4b (Code:) (Expenses \$ 137,283. including grants of \$ 88,643.) (Revenue \$)

CAMP RED (CAMP REALIZE EVERY DREAM) IS AN OVERNIGHT CAMP FOR BURN SURVIVORS BETWEEN 6 - 16 YEARS OF AGE WHO WANT TO HAVE THE OPPORTUNITY TO LIVE BEYOND THE SCARS AND TO BE KIDS. CAMP RED OFFERS A VARIETY OF ACTIVE AND PASSIVE ACTIVITIES IN THE MOST BEAUTIFUL SETTING, INCLUDING CANOEING, ARCHERY, TRUST, SWIMMING, BOATING, HORSEBACK RIDING AND MORE. IN 2023, CAMP RED HOSTED MORE THAN 180 CAMPERS.

4c (Code:) (Expenses \$ 25,953. including grants of \$ 15,265.) (Revenue \$)

FINANCIAL SUPPORT AND AID OUTSIDE OF INSURANCE TO REGIONAL BURN UNITS, BURN SURVIVORS AND THEIR FAMILIES. WE PROVIDE ASSISTANCE TO FAMILIES WITH TEMPORARY OVERNIGHT STAYS IN HOTELS, BASIC TOILETRIES, AND ESSENTIALS WHILE THEIR LOVED ONES ARE BEING TREATED FOR BURN INJURIES AT TWIN CITIES HOSPITALS.

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

(Expenses \$ 37,059. including grants of \$ 25,863.) (Revenue \$)

4e Total program service expenses 752,094.

Form 990 (2023)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax 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	1a 7	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c 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	19
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	X
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	X
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? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	15			
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		11		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

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

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

Section C. Disclosure

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

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

THE ORGANIZATION - 612-701-5055
PO BOX 374, CHAMPLIN, MN 55316

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 the instructions for definition of "key employee."

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) JACOB LAFERRIERE PRESIDENT/EXECUTIVE DIRECTOR	50.00	X		X				92,637.	0.	6,000.
(2) JEFF LARSON DIRECTOR/CAMP RED EXECUTIVE DIRECTOR	40.00	X						30,001.	0.	0.
(3) RON JOHNSON DIRECTOR/GAMBLING MANAGER	30.00	X						28,462.	0.	0.
(4) JAMI JACOBUS DIRECTOR/HOUSING	40.00	X						20,536.	0.	0.
(5) KELLEY DANIALSON DIRECTOR	2.00	X						2,340.	0.	0.
(6) CHRIS DUNKER CHAIR	25.00	X		X				0.	0.	0.
(7) BEN VEACH TREASURER	5.00	X		X				0.	0.	0.
(8) SUZY FEINE SECRETARY	5.00	X		X				0.	0.	0.
(9) LANDON HARTVIGSEN DIRECTOR	1.00	X						0.	0.	0.
(10) SARAH COLE DIRECTOR	2.00	X						0.	0.	0.
(11) JASON SCHREIFELS DIRECTOR	1.00	X						0.	0.	0.
(12) ROB HINRICHs DIRECTOR	2.00	X						0.	0.	0.
(13) PAULA WILHELM DIRECTOR	10.00	X						0.	0.	0.
(14) DOUG JANDRO DIRECTOR	5.00	X						0.	0.	0.
(15) GRANT BERNARDY DIRECTOR	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 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			
1b Subtotal								173,976.	0.	6,000.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								173,976.	0.	6,000.

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

0

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
3		X
4		X
5		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
NONE		

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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	624,742.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,024,118.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 92,664.				
	h Total. Add lines 1a-1f						
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			58,678.			58,678.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)			40,089.			40,089.
	8 a Gross income from fundraising events (not including \$ 624,742. of contributions reported on line 1c). See Part IV, line 18	8a		72,312.			
	b Less: direct expenses	8b		294,682.			
	c Net income or (loss) from fundraising events			-222,370.			
	9 a Gross income from gaming activities. See Part IV, line 19	9a		2,362,253.			
	b Less: direct expenses	9b		2,205,808.			
c Net income or (loss) from gaming activities			156,445.	146,341.			
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			1,681,702.	0.	146,341.	-113,499.	

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 ...	5,143.	5,143.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	128,104.	128,104.		
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	181,074.	117,335.	11,857.	51,882.
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	66,314.	19,011.	7,568.	39,735.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	18,667.	10,193.	1,456.	7,018.
11 Fees for services (nonemployees):				
a Management				
b Legal	28,390.	25,010.		3,380.
c Accounting	55,869.		39,004.	16,865.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	11,185.	3,655.		7,530.
13 Office expenses	50,212.	7,117.	2,445.	40,650.
14 Information technology	5,446.	3,836.	1,610.	
15 Royalties				
16 Occupancy	18,452.	18,452.		
17 Travel	22,528.	11,008.	600.	10,920.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	12,044.	2,920.	2,212.	6,912.
20 Interest	129,043.	128,116.	417.	510.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	168,244.	168,244.		
23 Insurance	6,742.		6,715.	27.
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 FURNISHINGS	102,542.	102,542.		
b MISC GAMBLING EXPENSES	30,950.			30,950.
c SUPPLIES	2,110.	1,408.	303.	399.
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	1,043,059.	752,094.	74,187.	216,778.
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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,822,152.	1	2,277,148.
	2 Savings and temporary cash investments	50,149.	2	87,320.
	3 Pledges and grants receivable, net	79,124.	3	42,541.
	4 Accounts receivable, net		4	
	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	80.	8	40.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,160,458.		
	b Less: accumulated depreciation	10b 194,222.		
		1,605,694.	10c	5,966,236.
	11 Investments - publicly traded securities	580,119.	11	661,565.
	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		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,137,318.	16	9,034,850.	
Liabilities	17 Accounts payable and accrued expenses	10,558.	17	83,155.
	18 Grants payable		18	
	19 Deferred revenue		19	
	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	0.	23	4,243,332.
	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	
	26 Total liabilities. Add lines 17 through 25	10,558.	26	4,326,487.
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	3,122,651.	27	4,708,363.
	28 Net assets with donor restrictions	1,004,109.	28	0.
	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	4,126,760.	32	4,708,363.
	33 Total liabilities and net assets/fund balances	4,137,318.	33	9,034,850.

Form 990 (2023)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,681,702.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,043,059.
3	Revenue less expenses. Subtract line 2 from line 1	3	638,643.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,126,760.
5	Net unrealized gains (losses) on investments	5	-37,040.
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	-20,000.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,708,363.

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input checked="" type="checkbox"/>	
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? _____		<input checked="" type="checkbox"/>
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

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

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

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

f Enter the number of supported organizations _____

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	802,887.	384,273.	1236947.	2421552.	1648860.	6494519.
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	802,887.	384,273.	1236947.	2421552.	1648860.	6494519.
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)						436,861.
6 Public support. Subtract line 5 from line 4.						6057658.

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	802,887.	384,273.	1236947.	2421552.	1648860.	6494519.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	645.	995.	1,024.	1,071.	58,678.	62,413.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			81,605.		14,337.	95,942.
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						6652874.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<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	91.05	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	92.71	%
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			<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"/>

Schedule A (Form 990) 2023

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

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

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

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

Schedule A (Form 990) 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

2023

Open to Public
Inspection

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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

LHA 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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		6,000,000.	150,000.	5,850,000.
c Leasehold improvements				
d Equipment		160,458.	44,222.	116,236.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				5,966,236.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Schedule D (Form 990) 2023

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	1,529,704.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-37,040.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-114,958.
e	Add lines 2a through 2d	2e	-151,998.
3	Subtract line 2e from line 1	3	1,681,702.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,681,702.

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	948,101.
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	948,101.
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	94,958.
c	Add lines 4a and 4b	4c	94,958.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,043,059.

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 XI, LINE 2D - OTHER ADJUSTMENTS:

TRANSFER FROM GAMBLING FUND -20,000.

OTHER GAMBLING EXPENSE RECLASSSED TO FUNCTIONAL EXPENSE -94,958.

TOTAL TO SCHEDULE D, PART XI, LINE 2D -114,958.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

GAMBLING EXPENSES RECLASSSED TO EXPENSE 94,958.

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

2023

Open to Public Inspection

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

Part I

Fundraising Activities.

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

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

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

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

☐ Yes☐ **No**

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

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		RED TIE GALA (event type)	GOLF TOURNAMENT (event type)	1 (total number)	
Revenue	1 Gross receipts	536,947.	146,594.	13,513.	697,054.
	2 Less: Contributions	498,670.	121,394.	4,678.	624,742.
	3 Gross income (line 1 minus line 2)	38,277.	25,200.	8,835.	72,312.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	138,468.			138,468.
	7 Food and beverages	4,370.			4,370.
	8 Entertainment	8,800.	58,303.	8,835.	75,938.
	9 Other direct expenses	70,875.	5,031.		75,906.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				294,682.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-222,370.

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	41,261.	2,294,692.	26,300.	2,362,253.
	2 Cash prizes	31,157.	1,917,236.	7,000.	1,955,393.
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs		68,899.		68,899.
	5 Other direct expenses		178,866.	2,650.	181,516.
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				2,205,808.
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				156,445.

9 Enter the state(s) in which the organization conducts gaming activities: MN

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☒ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|----------|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | 100.00 % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name MAIR AND ASSOCIATES PLLPAddress 3570 LEXINGTON AVENUE N, #300 - SHOREVIEW, MN 55126

- 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 RON JOHNSONGaming manager compensation \$ 28,462.Description of services provided GAMBLING MANAGER☒ 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 \$ 20,000.

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

Part IV	Supplemental Information <i>(continued)</i>
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[illegible]

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

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

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

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2023

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FAMILY ASSISTANCE	64	32,011.	0.	COST	HOTEL STAYS, UBER RIDES, GIFT CARDS, AND OTHER SUPPLIES FOR BURN VICTIMS AND THEIR FAMILIES
CAMP RED	180	88,643.	0.	COST	CAMP AND EVENTS AT GREAT WOLF LODGE IN MINNEAPOLIS
CHRISTMAS BLESSING HCMC	1	7,450.	0.	COST	GIFTS FOR FAMILIES

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

PART I, LINE 2:

ASSISTANCE IS GIVEN BASED ON NEED.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total \$

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RENEE LEFERRIERE	FAMILY RELATIONSHIP	30,001.	RECEIVED W-		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: RENEE LEFERRIERE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FAMILY RELATIONSHIP TO JAKE LEFERRIERE, PRESIDENT/EXECUTIVE DIRECTOR

(D) DESCRIPTION OF TRANSACTION: RECEIVED W-2 WAGES

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

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 (<u>LIVE AND SILENT</u>)	X	15	52,916.	AMOUNT PAID AT EVENT
26 Other (<u>MATERIALS</u>)	X	10	39,748.	FAIR MARKET VALUE
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	
33		

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

Schedule M (Form 990) 2023

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 M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTORS IS BEING REPORTED IN SCHEDULE B.

SCHEDULE M, LINE 32B:

DONATED SECURITIES ARE GENERALLY LIQUIDATED AND REINVESTED IN
ACCORDANCE WITH THE ORGANIZATION'S INVESTMENT POLICY.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

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

IN THE LINE OF DUTY, AND THEIR FAMILIES IN A VARIETY OF WAYS.

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

ADDRESSING THE NEED FOR ADDITIONAL EMOTIONAL SUPPORT AND COMMUNITY

CONNECTION, THE TRANSITIONAL HEALING CENTER HAS PROGRAM SPACE TO

COMPLEMENT EXISTING SERVICES PROVIDED BY AREA HEALTH SYSTEMS, THERAPY

ROOMS FOR PATIENTS, AND SOCIAL GATHERING SPACES, INCLUDING A COMMON

KITCHEN AND DINING AREA, LOUNGE, AND OUTDOOR PATIO FOR FAMILIES TO

ENGAGE WITH ONE ANOTHER. THIS CENTER ADDRESSES THE OFTEN OVERLOOKED

NEED FOR ONGOING CARE, FOR BURN SURVIVORS AND FIRST RESPONDERS, AS WELL

AS THEIR FAMILIES, IN THE WEEKS, MONTHS AND YEARS FOLLOWING A BURN

TRAUMA.

IN 2023, FIREFIGHTERS FOR HEALING PROVIDED SERVICES TO 1,570

INDIVIDUALS FROM 314 FAMILIES, INCLUDING 2,112 NIGHTS OF SHELTER FROM

64 FAMILIES.

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

SUPPORTING FIRST RESPONDERS' THERAPEUTIC NEEDS SO THEY CAN GET BACK TO

DOING THEIR JOB. FINANCING PROFESSIONAL DEVELOPMENT, EMPLOYEE

ENGAGEMENT, AND WELLBEING ACTIVITIES FOR FIRST RESPONDERS.

EXPENSES \$ 37,059. INCLUDING GRANTS OF \$ 25,863. REVENUE \$ 0.

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

THE 990 IS REVIEWED BY THE TREASURER BEFORE FILING WITH THE IRS.

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

FIREFIGHTERS FOR HEALING

Employer identification number

80-0717709

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

THE BOARD USES COMPARABILITY DATA TO REVIEW AND VOTE ON THE EXECUTIVE
DIRECTOR'S COMPENSATION ANNUALLY. THE PROCESS IS DOCUMENTED IN THE
ORGANIZATION'S MEETING MINUTES.

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

GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

TRANSFERS FROM GAMING TO GENERAL FUND -20,000.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023Department of the Treasury
Internal Revenue Service

For calendar year 2023 or other tax year beginning _____, and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		FIREFIGHTERS FOR HEALING	80-0717709
		Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 374	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code CHAMPLIN, MN 55316	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year _____	9,034,850.
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			

H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>
J Enter the number of attached Schedules A (Form 990-T) _____ 1
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation _____
L The books are in care of THE ORGANIZATION Telephone number 612-701-5055

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	2,912.
2 Reserved	2	
3 Add lines 1 and 2	3	2,912.
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	2,912.
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	2,912.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	1,912.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	402.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax	5	1,632.
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	2,034.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2	2,034.	
3a Amount due from Form 4255	3a		
b Amount due from Form 8611	3b		
c Amount due from Form 8697	3c		
d Amount due from Form 8866	3d		
e Other amounts due (see instructions)	3e		
f Total amounts due. Add lines 3a through 3e	3f	0.	
4 Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	2,034.	
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.	

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		120.
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		2,154.
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
			X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	713200	\$ 21,699.	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
			EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	MARIE A. PRIMUS, CPA	MARIE A. PRIMUS, CPA	11/15/24	
	Firm's name	Firm's EIN		PTIN
	CREATIVE PLANNING TAX, LLC	47-1019942		P01272184
	Firm's address	Phone no.		
	220 PARK AVE S ST. CLOUD, MN 56301	320-251-7010		

Form **990-T** (2023)

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2023

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization <div style="text-align: center; font-weight: bold;">FIREFIGHTERS FOR HEALING</div>	B Employer identification number <div style="text-align: center; font-weight: bold;">80-0717709</div>
C Unrelated business activity code (see instructions) <div style="text-align: center; font-weight: bold;">713200</div>	D Sequence: <div style="text-align: center; font-weight: bold;">1</div> of <div style="text-align: center; font-weight: bold;">1</div>

E Describe the unrelated trade or business **CHARITABLE GAMING**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <div style="text-align: right; font-weight: bold;">2,294,692.</div>			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		<div style="text-align: right; font-weight: bold;">358,021.</div>
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13		<div style="text-align: right; font-weight: bold;">358,021.</div>

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	<div style="font-weight: bold;">28,462.</div>
2 Salaries and wages	2	<div style="font-weight: bold;">15,351.</div>
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	<div style="font-weight: bold;">117,225.</div>
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) <div style="text-align: center; font-weight: bold;">SEE STATEMENT 3</div>	14	<div style="font-weight: bold;">182,425.</div>
15 Total deductions. Add lines 1 through 14	15	<div style="font-weight: bold;">343,463.</div>
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	<div style="font-weight: bold;">14,558.</div>
17 Deduction for net operating loss. See instructions <div style="text-align: center; font-weight: bold;">STMT 4 STMT 6</div>	17	<div style="font-weight: bold;">11,646.</div>
18 Unrelated business taxable income. Subtract line 17 from line 16	18	<div style="font-weight: bold;">2,912.</div>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 3

DESCRIPTION

AMOUNT

RENT	68,899.
GAMBLING MANAGER BOND	100.
OTHER ALLOWABLE EXPENSES	46,446.
LAWFUL PURPOSE EXPENDITURES	20,000.
ELECTRONIC LINKED BINGO & PULLTAB FEES	46,980.
TOTAL TO SCHEDULE A, PART II, LINE 14	182,425.

FORM 990-T (A)

POST 2017 NOL SCHEDULE

STATEMENT 4

PRIOR YEAR POST
2017 NOL

NOL DEDUCTION

CARRYFORWARD OF
POST 2017 NOL

21,699.

11,646.

10,053.

990-T SCH A

POST-2017 NET OPERATING LOSS DEDUCTION

STATEMENT 5

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/19	38,170.	33,406.	4,764.	4,764.
12/31/20	16,935.	0.	16,935.	16,935.
NOL CARRYOVER AVAILABLE THIS YEAR			21,699.	21,699.

SCH A (990-T)

SCHEDULE A NOL DETAIL

STATEMENT 6

TAXABLE INCOME FROM ALL ENTITIES	14,558.
THIS ENTITIES PORTION OF TAXABLE INCOME	14,558.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS	100.00%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS	0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS	14,558.
80% INCOME LIMITATION	11,646.
POST-2017 AVAILABLE	21,699.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION	11,646.

Part III Cost of Goods Sold

Enter method of inventory valuation

N/A

1	Inventory at beginning of year	1	0.
2	Purchases	2	19,435.
3	Cost of labor	3	0.
4	Additional section 263A costs (attach statement)	4	0.
5	Other costs (attach statement) STATEMENT 7	5	1,917,236.
6	Total. Add lines 1 through 5	6	1,936,671.
7	Inventory at end of year	7	0.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	1,936,671.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

FORM 990-T (A)

COST OF GOODS SOLD - OTHER COSTS

STATEMENT 7

DESCRIPTION	AMOUNT
PRIZES	1,917,236.
TOTAL TO FORM 990-T, SCHEDULE A, LINE 5	1,917,236.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2023

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.

a

	A	B	C	D
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0.

	A	B	C	D
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1) RON JOHNSON	GAMBLING MANAGER	100.00%	28,462.
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			28,462.

Part XI Supplemental Information (see instructions)

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Financial Statements

December 31, 2023 and 2022

Firefighters for Healing Table of Contents

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Independent Auditor's Report

Board of Directors
Firefighters for Healing
Champlin, Minnesota

Qualified Opinion

We have audited the financial statements of , which comprise the statements of financial position as of December 31, 2023 and 1899, 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of as of December 31, 2023 and 2022, 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 Qualified Opinion

Firefighters for Healing sells electronic pull-tabs and linked bingo as a portion of their lawful gambling operations. The distributors of these games electronically calculate the fees, receipts and prizes paid. Electronic pull-tab receipts recorded totaled \$1,057,387 and \$506,330, and prizes totaled \$908,123 and \$423,602 for 2023 respectively. Electronic linked bingo receipts recorded totaled \$10,428 and \$6,581 and prizes totaled \$8,864 and \$5,594 for 2023 respectively. We were unable to obtain sufficient appropriate audit evidence to ensure the accuracy of the data provided by these service organizations. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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 's ability to continue as a going concern for one year after the date that the financial statements were available to be issued.

Auditor's Responsibilities 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 GAAS 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 GAAS, 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 '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 '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.

Bergan KOV, Ltd.

St. Cloud, Minnesota
November 13, 2024

Firefighters for Healing
Statements of Financial Position
As of December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 2,263,695	\$ 1,813,620
Restricted cash and cash equivalents - lawful gambling	100,773	58,681
Contributions receivable	42,541	79,124
Inventory - lawful gambling	40	80
Total current assets	<u>2,407,049</u>	<u>1,951,505</u>
Investments	661,565	580,119
Property and equipment, net	<u>5,966,236</u>	<u>1,605,694</u>
Total assets	<u><u>\$ 9,034,850</u></u>	<u><u>\$ 4,137,318</u></u>
Liabilities and Net Assets		
Current liabilities		
Current maturities of long-term debt	\$ 164,838	\$ -
Accounts payable and accrued expenses	83,155	10,558
Total current liabilities	<u>247,993</u>	<u>10,558</u>
Long-term debt	<u>4,078,494</u>	<u>-</u>
Total liabilities	<u>4,326,487</u>	<u>10,558</u>
Net assets		
Without donor restrictions		
Invested in property and equipment, net of related debt	1,722,904	1,605,694
Lawful gambling	156,269	114,711
Undesignated	2,829,190	1,402,246
With donor restrictions	<u>-</u>	<u>1,004,109</u>
Total net assets	<u>4,708,363</u>	<u>4,126,760</u>
Total liabilities and net assets	<u><u>\$ 9,034,850</u></u>	<u><u>\$ 4,137,318</u></u>

**Firefighters for Healing
Statement of Activities
Year Ended December 31, 2023**

	Without Donor Restrictions			With Donor Restrictions	
	Organization	Lawful Gambling	Total		Total
Public Support and Revenues					
Contributions	\$ 923,300	\$ -	\$ 923,300	\$ -	\$ 923,300
In-kind contributions	92,664	-	92,664	-	92,664
Special events					
Gross revenue	705,208	-	705,208	-	705,208
Cost of direct benefit to donors	(294,682)	-	(294,682)	-	(294,682)
Special events, net	410,526	-	410,526	-	410,526
Lawful gambling					
Gambling revenues	-	2,362,324	2,362,324	-	2,362,324
Cost of gambling revenues	-	(2,320,766)	(2,320,766)	-	(2,320,766)
Lawful gambling, net	-	41,558	41,558	-	41,558
Investment return, net	61,656	-	61,656	-	61,656
Satisfaction of donor restrictions	1,004,109		1,004,109	(1,004,109)	-
Total public support and revenues	2,492,255	41,558	2,533,813	(1,004,109)	1,529,704
Expenses					
Program services	752,094	-	752,094	-	752,094
Management and general	74,187	-	74,187	-	74,187
Fundraising	121,820	-	121,820	-	121,820
Total expenses	948,101	-	948,101	-	948,101
Change in net assets	1,544,154	41,558	1,585,712	(1,004,109)	581,603
Net Assets					
Beginning of year	3,007,940	114,711	3,122,651	1,004,109	4,126,760
End of year	\$ 4,552,094	\$ 156,269	\$ 4,708,363	\$ -	\$ 4,708,363

See notes to financial statements.

**Firefighters for Healing
Statement of Activities
Year Ended December 31, 2022**

	Without Donor Restrictions			With Donor Restrictions	
	Organization	Lawful Gambling	Total		Total
Public Support and Revenues					
Contributions	\$ 625,286	\$ -	\$ 625,286	\$ 431,823	\$ 1,057,109
In-kind contributions	844,462	-	844,462	30,550	875,012
Special events					
Gross revenue	565,441	-	565,441	124,491	689,932
Cost of direct benefit to donors	(264,747)	-	(264,747)	(57,304)	(322,051)
Special events, net	300,694	-	300,694	67,187	367,881
Lawful gambling					
Gambling revenues	-	1,837,385	1,837,385	-	1,837,385
Cost of gambling revenues	-	(1,770,214)	(1,770,214)	-	(1,770,214)
Lawful gambling, net	-	67,171	67,171	-	67,171
Investment return, net	(13,362)	-	(13,362)	-	(13,362)
 Total public support and revenues	 1,757,080	 67,171	 1,824,251	 529,560	 2,353,811
Expenses					
Program services	298,016	-	298,016	-	298,016
Management and general	84,022	-	84,022	-	84,022
Fundraising	87,153	-	87,153	-	87,153
Total expenses	469,191	-	469,191	-	469,191
 Change in net assets	 1,287,889	 67,171	 1,355,060	 529,560	 1,884,620
Net Assets					
Beginning of year	1,720,051	47,540	1,767,591	474,549	2,242,140
End of year	<u>\$ 3,007,940</u>	<u>\$ 114,711</u>	<u>\$ 3,122,651</u>	<u>\$ 1,004,109</u>	<u>\$ 4,126,760</u>

See notes to financial statements.

**Firefighters for Healing
Statement of Functional Expenses
Year Ended December 31, 2023**

	Program Services					Management and General	Fundraising	Costs of Direct Benefit	
	Transitional Healing Center	Camp RED	Family Assistance	Other	Total			to Donors	Total
Salaries and wages	\$ 78,011	\$ 39,781	\$ 9,299	\$ 9,255	\$ 136,346	\$ 19,425	\$ 47,804	\$ -	\$ 203,575
Payroll taxes	6,043	2,718	719	713	10,193	1,456	3,688	-	15,337
Grants to organizations	88	-	261	4,794	5,143	-	-	-	5,143
Grants to individuals	3,388	88,643	15,004	21,069	128,104	-	-	-	128,104
Occupancy	18,452	-	-	-	18,452	-	-	196,771	215,223
Furnishings	102,542	-	-	-	102,542	-	-	-	102,542
Advertising	700	2,955	-	-	3,655	-	7,530	-	11,185
Office expenses	5,094	1,882	-	141	7,117	2,445	40,650	-	50,212
Professional fees	25,010	-	-	-	25,010	39,004	3,380	-	67,394
Software	3,836	-	-	-	3,836	1,610	-	-	5,446
Entertainment and catering	-	-	-	-	-	-	-	69,131	69,131
Supplies and miscellaneous	947	301	70	90	1,408	303	399	28,780	30,890
Conferences and conventions	2,454	69	-	397	2,920	2,212	6,912	-	12,044
Travel	8,874	934	600	600	11,008	600	10,920	-	22,528
Insurance	-	-	-	-	-	6,715	27	-	6,742
Lawful gambling prizes	-	-	-	-	-	-	1,955,393	-	1,955,393
Lawful gambling taxes	-	-	-	-	-	-	108,810	-	108,810
Other lawful gambling expenses	-	-	-	-	-	-	256,563	-	256,563
Interest	128,116	-	-	-	128,116	417	510	-	129,043
Depreciation	168,244	-	-	-	168,244	-	-	-	168,244
Total expenses	\$ 551,799	\$ 137,283	\$ 25,953	\$ 37,059	\$ 752,094	\$ 74,187	\$ 2,442,586	\$ 294,682	\$ 3,563,549
Less expenses netted against revenues on the statement of activities									
Cost of direct benefit to donors	-	-	-	-	-	-	-	(294,682)	(294,682)
Cost of gambling revenues	-	-	-	-	-	-	(2,320,766)	-	(2,320,766)
Total expenses included in the expense section of the statement of activities	\$ 551,799	\$ 137,283	\$ 25,953	\$ 37,059	\$ 752,094	\$ 74,187	\$ 121,820	\$ -	\$ 948,101

See notes to financial statements.

**Firefighters for Healing
Statement of Functional Expenses
Year Ended December 31, 2022**

	Program Services							Costs of		
	Transitional		Family				Management		Direct Benefit	
	Apartments	Healing Center	Camp RED	Assistance	Other	Total	and General	Fundraising	to Donors	Total
Salaries and wages	\$ 56,727	\$ 21,737	\$ 26,122	\$ 6,111	\$ 7,814	\$ 118,511	\$ 16,031	\$ 75,173	\$ -	\$ 209,715
Payroll taxes	4,623	1,728	2,181	498	645	9,675	1,330	3,003	-	14,008
Grants to organizations	-	-	2,701	6,095	151	8,947	-	-	-	8,947
Grants to individuals	252	276	37,170	21,550	16,042	75,290	-	-	-	75,290
Occupancy	37,675	-	-	-	-	37,675	-	58,459	131,083	227,217
Furnishings	-	35,683	-	-	-	35,683	-	-	-	35,683
Advertising	200	-	-	-	-	200	-	9,389	-	9,589
Office expenses	46	132	-	-	-	178	5,055	26,541	-	31,774
Professional fees	-	-	5,000	-	-	5,000	49,413	15,435	-	69,848
Software	-	-	-	-	-	-	1,124	1,149	-	2,273
Entertainment and catering	-	-	-	-	-	-	-	-	172,123	172,123
Supplies and miscellaneous	-	1,111			-	1,111	33	3,116	18,845	23,105
Conferences and conventions	162	391	370	110	462	1,495	2,911	4,049	-	8,455
Travel	619	950	619	459	634	3,281	509	4,182	-	7,972
Insurance	-	-	-	-	-	-	3,316	-	-	3,316
Lawful gambling prizes	-	-	-	-	-	-	-	1,474,468	-	1,474,468
Lawful gambling taxes	-	-	-	-	-	-	-	80,108	-	80,108
Other lawful gambling expenses	-	-	-	-	-	-	-	102,295	-	102,295
Depreciation	970	-	-	-	-	970	4,300	-	-	5,270
Total expenses	\$ 101,274	\$ 62,008	\$ 74,163	\$ 34,823	\$ 25,748	\$ 298,016	\$ 84,022	\$ 1,857,367	\$ 322,051	\$ 2,561,456
Less expenses netted against revenues on the statement of activities										
Cost of direct benefit to donors	-	-	-	-	-	-	-	-	(322,051)	(322,051)
Cost of gambling revenues	-	-	-	-	-	-	-	(1,770,214)	-	(1,770,214)
Total expenses included in the expense section of the statement of activities	\$ 101,274	\$ 62,008	\$ 74,163	\$ 34,823	\$ 25,748	\$ 298,016	\$ 84,022	\$ 87,153	\$ -	\$ 469,191

See notes to financial statements.

**Firefighters for Healing
Statements of Cash Flows
Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Cash Flows - Operating Activities		
Change in net assets	\$ 581,603	\$ 1,884,620
Adjustments to reconcile change in net assets to net cash flows - operating activities		
Donated furniture	-	(83,823)
Donated investments	-	(572,741)
Reduction of debt through donated materials	(39,748)	-
Noncash expenditures covered by debt	4,593	-
Depreciation	168,244	5,270
Unrealized (gain) loss on investments	37,040	14,411
Change in operating assets and liabilities		
Contributions receivable	36,583	(44,149)
Inventory - lawful gambling	40	28
Accounts payable and accrued expenses	72,597	(17,509)
Total adjustments	<u>279,349</u>	<u>(698,513)</u>
Net cash flows - operating activities	<u>860,952</u>	<u>1,186,107</u>
Cash Flows - Investing Activities		
Purchases of property and equipment	(5,491)	(518,751)
Purchases of investments	(120,382)	(1,038)
Proceeds from sale of investments	1,896	-
Net cash flows - investing activities	<u>(123,977)</u>	<u>(519,789)</u>
Cash Flows - Financing Activities		
Principal payments on long-term debt	(244,808)	-
Net change in cash and cash equivalents	492,167	666,318
Cash and Cash Equivalents and Restricted Cash and Cash Equivalents		
Beginning of year	<u>1,872,301</u>	<u>1,205,983</u>
End of year	<u>\$ 2,364,468</u>	<u>\$ 1,872,301</u>
Reconciliation to Statements of Financial Position		
Cash and cash equivalents	\$ 2,263,695	\$ 1,813,620
Restricted cash and cash equivalents - lawful gambling	<u>100,773</u>	<u>\$ 58,681</u>
	<u>\$ 2,364,468</u>	<u>\$ 1,872,301</u>
Noncash Investing and Financing Activities		
Purchases of property and equipment with debt	<u>\$ 4,523,295</u>	<u>\$ -</u>
Cash paid for interest	<u>\$ 129,043</u>	<u>\$ -</u>

See notes to financial statements.

Firefighters for Healing Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Firefighters For Healing (the Organization) is a nonprofit corporation in Minnesota that supports burn survivor patients and helps firefighters and first responders pivot after a line of duty injury or medical diagnosis. The Organization operates nine permitted gambling sites. During the current year lawful gambling activities consisted of pulltabs, paddletickets, tipboards, raffles, bar bingo, and electronic games. Revenues in excess of allowable expenses generated by the lawful gambling operations can only be used for lawful purposes and Gambling Board approved expenditures as defined by Minnesota Statutes. The Organization's largest programs are as follows:

Transitional Healing Center

The Transitional Healing Center opened in January 2023 and consists of twelve fully furnished home away from home suites.

Camp RED

Camp RED is an overnight camp for burn survivors between six and sixteen years of age who want to have the opportunity to live beyond the scars and to be kids. Camp RED offers a variety of active and passive activities in the most beautiful setting, including canoeing, archery, swimming, boating, horseback riding, and more.

Family Assistance

The Organization offers financial support and aid outside of insurance to regional burn units, burn survivors and their families. The Organization also provides assistance to families with temporary overnight stays in hotels, basic toiletries, and essentials while their loved ones are being treated for burn injuries at Twin Cities hospitals.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash Equivalents

Cash equivalents include highly liquid investments with original maturities of three months or less, that are recorded at cost plus accrued interest, which approximates market.

Restricted Cash and Cash Equivalents

The Organization is required to hold lawful gambling cash in a bank account separate from other funds in accordance with Minnesota Statutes for lawful gambling operations.

Contributions Receivable

Unconditional contributions receivable that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions receivable expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. Contributions receivable are written off when deemed uncollectible. No allowance for doubtful contributions was deemed necessary as of December 31, 2023 and 2022.

Firefighters for Healing Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentrations

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash, cash equivalents, and contributions receivable. The Organization places its cash and cash equivalents with a limited number of financial institutions. At times, the Organization's cash and cash equivalents are in excess of the FDIC insurance limit.

Four donors accounted for 49% of total contributions receivable for the year ended December 31, 2023. One donor accounted for 63% of total contributions receivable for the year ended December 31, 2022.

One donor accounted for 13% and 24% of total contributions and in-kind contributions for the years ended December 31, 2023 and 2022, respectively.

Investments

The Organization carries its investments at fair value. Investments are exposed to various risk such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the investment balance.

Net investment return consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal investment expense, and is reported in the statement of activities an increase or decrease in net assets with donor restrictions or without donor restrictions based on the intention stipulated by the donor.

Property and Equipment

Property and equipment are carried at cost, or fair value if donated, with depreciation computed under the straight-line method over the economic useful lives of the assets. The Organization follows the policy of capitalizing all property and equipment over \$2,500 and an estimated useful life of greater than one year.

Long-Lived Assets

The Organization records impairment losses on long-lived assets used in operations when events and circumstances indicate that the assets might be impaired and the undiscounted cash flows estimated to be generated by those assets are less than the carrying amounts of those assets. There were no impairment losses for the year ended December 31, 2023 and 2022.

Net Assets

Net assets, public support and revenues are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor or grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for property and equipment and lawful gambling.

Firefighters for Healing Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net Assets With Donor Restrictions

Net assets subject to donor or grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Revenue Recognition

Contributions are recognized when cash, securities, or other assets, an unconditional promise to give, or notification of an irrevocable beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

The Organization receives sponsorships for which revenue is recognized as both a contract with a customer and a contribution. In such instances, the Organization determines the fair value of the benefit provided to the sponsor and records that portion as earned revenue and remaining portion as a contribution.

The Organization holds a charitable gambling license and conducts lawful gambling operations. The use of the proceeds from these activities is limited by state and local regulations but can be used to promote the Organization's mission. When a user wins, the Organization pays the user a pre-determined amount known as fixed odds. Revenue from lawful gambling is recognized when the outcome of the event is known and reported net after deduction of player winnings.

In-Kind Contributions

In-kind contributions are recorded at fair value on the date of the donation. Donated auction items are valued at the gross selling price received. Donated stock is valued at the quoted market price and immediately liquidated and reinvested following the Organization's investment policy. Donated furniture and furnishings are valued at the cost of similar items.

Contributed services are reported as contributions if such services create or enhance nonfinancial assets or if they would have been purchased if not provided by contribution, require specialized skills and are provided by individuals possessing those skills. Donated legal services are valued using standard hourly rates charged for similar services provided.

Volunteers contribute significant amounts of time to program services, administration, and fundraising activities, however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by accounting principles generally accepted in the United States of America.

Firefighters for Healing

Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing the program and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited. Expenses related directly to programs are categorized by that program's mission-based function. Other expenses that are not specific to a program are allocated based on estimated time and effort.

Leases

The Organization recognizes a right-of-use (ROU) asset and lease liability for each operating and finance lease with a term greater than 12 months at the time of lease inception. The Organization does not record a ROU asset or lease liability for leases with an initial term of 12 months or less but continues to record rent expense on a straight-line basis over the lease term. Options to extend or terminate at the sole discretion of the Organization are included in the determination of lease term when they are reasonably certain to be exercised. The lease liability represents the present value of future lease payments over the lease term. The Organization has elected the practical expedients (1) to discount the lease liability using the risk-free rate for all classes of assets, (2) to use hindsight for assessing the lease term and impairment of the ROU asset, and (3) to not separate lease and non lease components for all classes of assets.

Tax Status

The Organization is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to Section 501(a) of the Code.

The Organization files an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS to report its unrelated business taxable income.

Subsequent Events

The Organization has evaluated subsequent events through November 13, 2024, the date which the financial statements were available to be issued.

NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise of the following as of December 31, 2023 and 2022:

	2023	2022
Cash and cash equivalents	\$ 2,263,695	\$ 1,813,620
Contributions receivable	42,541	79,124
Investments	661,565	580,119
Total financial assets	2,967,801	2,472,863
Less net assets with donor restrictions	-	1,004,109
Total financial assets available for general expenditure	<u>\$ 2,967,801</u>	<u>\$ 1,468,754</u>

Firefighters for Healing

Notes to Financial Statements

NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (CONTINUED)

The Organization structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. Investments are intended to be held for long-term purposes; however, the funds are unrestricted and may be used to support operations.

NOTE 3 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature establishes a valuation hierarchy for disclosure of the inputs to valuation used to measure fair value. This hierarchy prioritizes the inputs into three broad levels as follows:

- Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.
- Level 3: Inputs are unobservable inputs based on the Organization's own assumptions used to measure assets and liabilities at fair value.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. There have been no changes in the methodologies used as of December 31, 2023 and 2022.

Mutual funds are valued using quoted market prices in active markets. U.S. Treasury bills are valued based on quoted prices for similar assets and liabilities in active markets and quoted prices for identical or similar assets and liabilities in markets that are not active.

	Level 1	Level 2	Level 3	Total
2023				
Cash equivalents	\$ 106	\$ -	\$ -	\$ 106
U.S Treasury	-	661,459	-	661,459
Total	<u>\$ 106</u>	<u>\$ 661,459</u>	<u>\$ -</u>	<u>\$ 661,565</u>
2022				
Mutual funds				
Cash equivalents	\$ 13,201	\$ -	\$ -	\$ 13,201
Equities	75,028	-	-	75,028
Other assets	1,727	-	-	1,727
U.S Treasury	-	490,163	-	490,163
Total	<u>\$ 89,956</u>	<u>\$ 490,163</u>	<u>\$ -</u>	<u>\$ 580,119</u>

Firefighters for Healing
Notes to Financial Statements

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of December 31, 2023:

	<u>2023</u>	<u>2022</u>
Equipment and furniture	\$ 160,458	\$ 131,673
Transitional Healing Center	<u>6,000,000</u>	<u>1,500,000</u>
	6,160,458	1,631,673
Less accumulated depreciation	<u>194,222</u>	<u>25,979</u>
Property and equipment, net	<u><u>\$ 5,966,236</u></u>	<u><u>\$ 1,605,694</u></u>

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

Donor restricted net assets consisted of \$1,004,109 for the Transitional Healing Center as of December 31, 2022. There were no restricted net assets as of December 31, 2023.

NOTE 6 - IN-KIND CONTRIBUTIONS

In-kind contributions consist of the following for the years ended December 31, 2023:

	<u>2023</u>	<u>2022</u>
Donated securities	\$ -	\$ 572,741
Donated furniture and furnishings	-	85,273
Donated materials	39,748	-
Donated legal services	-	18,250
Donated auction items	<u>52,916</u>	<u>198,748</u>
In-kind contributions	<u><u>\$ 92,664</u></u>	<u><u>\$ 875,012</u></u>

There were no donor-imposed restrictions associated with the in-kind contributions, except for \$30,550 of donated auction items during 2022 which were restricted for the Transitional Healing Center. Donated securities are generally liquidated and reinvested in accordance with the Organization's investment policy. All other in-kind contributions are utilized by the Organization's program and supporting services, except for the special event auction items which were monetized.

Firefighters for Healing Notes to Financial Statements

NOTE 7 - LONG-TERM DEBT

In May 2021, the Organization entered into an agreement for contract for deed with a third-party development and property management company (the Developer). The Developer intended to develop a ten-story multifamily rental housing and mixed-use development, consisting, in part, of approximately 14,500 square feet of space designed for use and occupancy by the Organization, and other such improvements (the Project). The Developer desired to sell, and the Organization desired to buy, that certain property in the Project that was being designed for the use and occupancy of the Organization pursuant to a contract for deed. Prior to the Developer selling a legal parcel to the Organization pursuant to a contract for deed, the Developer had to develop the Project and create a vertical subdivision of the Project.

The total purchase price to be paid for the property is \$6,000,000, plus interest at a rate of four percent commencing upon execution of the Contract for Deed. A \$1,000,000 down payment was paid to the Developer during 2021. A \$500,000 down payment was paid to the Developer during 2022.

In January 2023, the Project was completed and in March 2023, the Organization entered into a contract for deed for the Project.

	<u>2023</u>	<u>2022</u>
Moment CFD Holdings, LLC		
Annual installments of \$334,570, including interest at 4%, with a balloon payment of \$2,354,848, including interest, due May 1, 2034, secured by property.	\$ 4,243,332	\$ -
Less current maturities of long-term debt	<u>164,838</u>	<u>-</u>
Long-term debt, net	<u>\$ 4,078,494</u>	<u>\$ -</u>

Future principal payment on long-term debt are as follows for the years ending December, 31:

2024	\$ 164,838
2025	171,431
2026	178,288
2027	185,420
2028	192,836
Thereafter	<u>3,350,519</u>
Total	<u>\$ 4,243,332</u>

NOTE 8 - LEASES

The Organization leased apartments under agreements which were typically entered into on a monthly basis. Total lease expense for the year ended was \$29,164 and was included in occupancy expense.

**Firefighters for Healing
Notes to Financial Statements**

NOTE 8 - LEASES (CONTINUED)

The Organization also leases space for the sites of its lawful gambling activities within the cities of Minneapolis and Richfield. The leases require rents ranging from ten percent to twenty percent of gross profits. All leases may be canceled by either party with a sixty-day written notice. Rent expense for the years end December 31, 2023 and 2022 was \$68,899 and \$58,459, respectively, and is included in occupancy expense.

**Lawful Gambling Fund of
Firefighters For Healing Foundation
License #94335 MN I.D. #3878149
Federal I.D. #80-0717709
Regulatory Basis Financial Statements
Years Ended December 31, 2023 and 2022**

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Independent Auditor's Report

July 10, 2024

Board of Directors and Members
Firefighters For Healing Foundation
Champlin, MN 55316

Qualified Opinion

I have audited the accompanying statements of assets, liabilities and profit carryover - regulatory basis of the Lawful Gambling Fund of the Firefighters For Healing Foundation as of December 31, 2023 and 2022, and the related statements revenues, expenses and changes in profit carryover - regulatory basis for the years then ended, and the related notes to the financial statements.

In my opinion, except for the possible effects of relying on the service organizations for electronic gaming, the financial statements referred to above present fairly, in all material respects, the financial position of the Lawful Gambling Fund of the Firefighters For Healing Foundation as of December 31, 2023 and 2022, and the results of its operations for the years then ended in accordance with the regulatory basis of accounting described in Note 1.

Basis for Qualified Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Organization and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. The Organization sells electronic pulltabs and linked bingo. The distributors of these games electronically calculate the fees, receipts and prizes paid as service organizations. I was unable to obtain sufficient appropriate audit evidence to ensure the accuracy of the data provided by these service organizations.

Basis of Accounting

I draw attention to Note 1. of the financial statements, which describes the basis of accounting. The financial statements were prepared in conformity with the accounting practices prescribed by the Minnesota Department of Revenue "regulatory basis", which is a comprehensive basis of accounting other than United States generally accepted accounting principles.

Management's Responsibility for The Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with the regulatory basis of accounting as described in Note 1; 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.

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 Firefighters For Healing Foundation's ability to continue as a going concern for one year from July 10, 2024.

Auditor's Responsibility

My objective is 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 my opinion. Reasonable assurance is a high level of assurance but not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- a. Exercise professional judgement and maintain professional skepticism throughout the audit.
- b. Identify and assess the risks of material misstatement of the financial statement, 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.
- c. 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 Firefighters For Healing Foundation's internal control. Accordingly, no such opinion is expressed.
- d. 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.
- e. Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Firefighters For Healing Foundation's ability to continue as a going concern for one year from July 10, 2024.

I am 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 I identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the Board of Directors, members, and the management of the Firefighters For Healing Foundation and for filing with the Minnesota Department of Revenue and the Minnesota Gambling Control Board and is not intended to be and should not be used by anyone other than these specified parties.



James L. Fraser, LTD
Certified Public Accountant

**Firefighters For Healing Foundation
Lawful Gambling Fund - License #94335
Audited**

**Statement of Assets, Liabilities and Profit Carryover
Regulatory Basis
December 31, 2023 and 2022**

ASSETS

	<u>2023</u>	<u>2022</u>
Current Assets		
Cash on Hand and in Banks:		
Cash on Hand:		
Cash - Starting Game Banks	\$ 1,200	\$ 1,200
Undeposited Cash Receipts	12,268	0
 Gambling Bank Accounts:		
Checking Account	0	7,347
Savings Account	<u>87,305</u>	<u>50,134</u>
 Total Cash	<u>100,773</u>	<u>58,681</u>
 Other Current Assets:		
Merchandise Prize Inventory	<u>40</u>	<u>80</u>
 Total Other Current Assets	<u>40</u>	<u>80</u>
 Total Assets	 <u><u>\$ 100,813</u></u>	 <u><u>\$ 58,761</u></u>
 Current (All) Liabilities:		
Merchandise Prizes Payable	0	430
Linked Bingo Prizes Payable	454	120
Checking Overdraft	590	0
Due to General Fund	<u>77,495</u>	<u>77,495</u>
 Total Current (All) Liabilities	<u>78,539</u>	<u>78,045</u>
 Profit Carryover:		
Beginning Fund Balance	(19,284)	(29,955)
Current Year Excess (Deficit)	<u>41,558</u>	<u>10,671</u>
 Ending Profit Carryover	<u>22,274</u>	<u>(19,284)</u>
 Total Liabilities & Profit Carryover	 <u><u>\$ 100,813</u></u>	 <u><u>\$ 58,761</u></u>

**Firefighters For Healing Foundation
Lawful Gambling Fund - License #94335
Audited**

**Statement of Revenue, Expense and Changes in Profit Carryover
Regulatory Basis
For The Years Ended December 31, 2023 and 2022**

	2023	Pct.		2022	Pct.	
Revenues:						
Paper Pulltab Receipts	\$ 1,226,877	51.94	%	\$ 1,252,276	68.16	%
Electronic Pulltab Receipts	1,057,387	44.76		506,330	27.56	
Bingo Receipts	41,261	1.75		38,587	2.10	
Elect. Linked Bingo Receipts	10,428	.44		6,581	.36	
Paddelticket Receipts	0	.00		1,380	.08	
Tipboard Receipts	0	.00		120	.01	
Raffle Receipts	26,300	1.11		32,078	1.75	
Interest & Other Income	71	.00		33	.00	
Total Gross Revenues	<u>\$ 2,362,324</u>	<u>100.00</u>	%	<u>\$ 1,837,385</u>	<u>100.00</u>	%
Cost of Revenues:						
Paper Pulltab Prizes	1,000,249	42.34		1,015,250	55.26	
Electronic Pulltab Prizes	908,123	38.44		423,602	23.05	
Bingo Prizes	31,157	1.32		29,192	1.59	
Electronic Linked Bingo Prizes	8,864	.38		5,594	.30	
Paddelticket Prizes	0	.00		790	.04	
Tipboard Prizes	0	.00		40	.00	
Raffle Prizes	7,000	.30		0	.00	
Total Cost of Revenues	<u>\$ 1,955,393</u>	<u>82.77</u>	%	<u>\$ 1,474,468</u>	<u>80.25</u>	%
Gross Profit	<u>\$ 406,931</u>	<u>17.23</u>	%	<u>\$ 362,917</u>	<u>19.75</u>	%
Allowable Expenses	<u>\$ 229,402</u>	<u>9.71</u>	%	<u>\$ 185,585</u>	<u>10.10</u>	%
Lawful Purpose Expenditures:						
Gambling Taxes:						
Combined Net Receipts Tax	101,633	4.30		72,500	3.95	
Net Receipts Tax	2,416	.10		3,583	.20	
License Fees	1,800	.08		1,800	.10	
Regulatory Fees	2,961	.13		2,225	.12	
Total Gambling Taxes	<u>\$ 108,810</u>	<u>4.61</u>	%	<u>\$ 80,108</u>	<u>4.36</u>	%
Other Lawful Purpose Expenditures:						
Unrelated Business Income Tax	0	.00		26,400	1.44	
City Taxes	7,161	.30		0	.00	
Program Expenditures	20,000	.85		60,153	3.27	
Total Lawful Purpose Expenditures	<u>\$ 135,971</u>	<u>5.76</u>	%	<u>\$ 166,661</u>	<u>9.07</u>	%
EXCESS (DEFICIT) FOR THE YEAR	<u>\$ 41,558</u>	<u>1.76</u>	%	<u>\$ 10,671</u>	<u>.58</u>	%
Beginning Profit Carryover	<u>(19,284)</u>	<u>(.82)</u>		<u>(29,955)</u>	<u>(1.63)</u>	\$
PROFIT CARRYFORWARD-END OF YEAR	<u><u>\$ 22,274</u></u>	<u><u>.94</u></u>		<u><u>(19,284)</u></u>	<u><u>(1.05)</u></u>	\$

See Accompanying Notes To The Financial Statements

**Firefighters For Healing Foundation
Lawful Gambling Fund - License #94335
Notes to the Financial Statements
December 31, 2023 and 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization - The Organization was formed on April 28, 2011. It's mission is to support burn survivor patients and to help firefighters and first responders pivot after a line duty injury or medical diagnosis. The Organization has a valid gambling license and operated nine permitted gambling sites in the current year. During the current and prior years gambling activities consisted of pulltabs, paddletickets, tipboards, raffles, bar bingo, and electronic games. Revenues in excess of allowable expenses generated by the lawful gambling operations can only be used for lawful purposes and Gambling Board approved expenditures as defined by Minnesota statutes. The Organization has general fund and other funds. This report is on the Lawful Gambling Fund Only.

Basis of Presentation - Regulatory basis of accounting is the basis of accounting prescribed by the State of Minnesota, which is a comprehensive basis of accounting other than United States generally accepted accounting principles. Regulatory basis accounting differs from the accrual method of accounting in that under the regulatory method, substantially all costs are expensed when paid. Also, under the regulatory method, the cost of equipment is expensed, whereas under United States generally accepted accounting principles, such expenditures are capitalized and depreciated over the asset's estimated useful life.

Game Banks - Game banks consist of imprest amounts which are used to fund open play of games.

Inventories - The Organization accounts for game inventory on the cash basis and purchases are expensed when paid. Merchandise inventory is carried at cost and expensed when used.

Electronic Games - Single starting cash banks are maintained at each site for electronic games. Once net revenues exceed \$2,000 they are required to deposit the funds within four business days. Net losses are carried over and are occasionally reimbursed. A report is provided by the distributor which includes the expected net receipts and prizes for the games played. At the end of each month a report is provided by the distributor which calculates the game fees.

Use of Estimates - The preparation of financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes - The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and is other than a private foundation. However, the Organization is required to pay federal and state income taxes on unrelated business income. Under the regulatory method, income taxes are expensed when paid.

The Organization's records are open to examination by the Internal Revenue Service or the Minnesota Department of Revenue for the past three and one-half years.

Firefighters For Healing Foundation
Lawful Gambling Fund - Licenses #94335
Notes to the Financial Statements
December 31, 2023 and 2022

NOTE 2 - COMMITMENTS & CONTINGENCIES

The Organization leases space for the sites of its lawful gambling activities within the cities of Minneapolis and Richfield. The leases require rents ranging from ten percent to twenty percent of gross profits. No minimum rents are required. All leases may be canceled by either party with a sixty day written notice. Rent expense for the years ended December 31, 2023 and 2022 was \$68,899 and \$58,459 respectively.

NOTE 3 - INVENTORIES

The Organization expenses the cost of game purchases, including sales tax, on the cash basis. In addition, the Organization maintains a perpetual inventory of games on hand. These games are extended at cost excluding sales tax and consist of the following:

	<u>2023</u>		<u>2022</u>	
	Number of Games	Extended Cost	Number of Games	Extended Cost
Pulltabs	61	\$4,088	51	\$3,501
Paddletickets	2	26	2	26
Tipboards	8	32	8	32
Bingo Paper	-	262	-	248

NOTE 4 - GAME TEST RESULTS

Subsequent to year end, the Organization's independent auditor selected twenty bingo sessions and twenty pulltab games from all active sites, including games with unsold tickets to be tested as part of the audit. Only trivial exceptions were noted.

NOTE 5 - CASH & INVENTORY COUNT

A certified cash and inventory count was taken on January 30, 2024 by two members not actively involved in the gambling operation. Two paddleticket games from Finnegans Brew Company were omitted from the count, serial numbers 1061421 and 2486751. In addition, cash on hand of \$26,197 was counted.

NOTE 6 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential disclosure through July 10, 2024, the date the financial statements were available.

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Independent Auditor's Report on Supplementary Information

July 10, 2024

Board of Directors and Members
Firefighters For Healing Foundation.
Champlin, MN 55316

My report on the audit of the financial statements of the Lawful Gambling Fund of the Firefighters For Healing Foundation for the years ended December 31, 2023 and 2022 was made for the purpose of expressing an opinion on the financial statements taken as a whole. The supplementary information on pages 8 through 10 is presented for additional analysis and is not a required part of the basis financial statements - regulatory basis. 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 in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements - regulatory basis as a whole.

This report is in intended solely for the information and use of the Board of Directors, members and management of the Firefighters For Healing Foundation and for filing with the Minnesota Department of Revenue and the Minnesota Gambling Control Board and is not intended to be and should not be used by anyone other than these specified parties.


James L. Fraser, LTD
Certified Public Accountant

**Firefighters For Healing Foundation
Lawful Gambling Fund - License #94335**

**Analysis of Allowable Expenses and Star Rating
Regulatory Basis
For The Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Gross Profit	<u>362,917</u>	<u>362,917</u>
Allowable Expenses		
Accounting & Legal	16,865	14,267
Cash Short (Over)	(768)	877
Cash Short Reimbursements	(589)	(411)
Compensation & Related Expense	47,143	40,617
Electronic Linked Bingo Provider Fees	245	138
Electronic Pulltab Game Fees	46,735	27,009
Game Purchases	19,822	20,564
Manager's Bond	100	100
Miscellaneous Expenses	30,950	23,965
Rent	<u>68,899</u>	<u>58,459</u>
Total Allowable Expenses	<u>229,402</u>	<u>185,585</u>
Lawful Purpose Expenditures	<u>135,971</u>	<u>83,850</u>
Percentage of Lawful Purpose Expenditures To Gross Profit	<u>37.47%</u>	<u>23.10%</u>
Star Rating	3	2

Note: The above star rating is based on the entity's fiscal year. MN statute determines the star rating based on the year ending June 30th. Accordingly, the reportable star rating may be different.

See Independent Auditor's Report on Supplementary Information

**Firefighters For Healing Foundation
Lawful Gambling Fund - License #94335**

**Reconciliation of Games Used
Regulatory Basis
For The Years Ended December 31, 2023 and 2022**

	<u>2023</u>		<u>2022</u>	
	<u>Amount</u>	<u>Number of Games</u>	<u>Amount</u>	<u>Number of Games</u>
PULLTABS:				
Cost of Games Used:				
Beginning Inventories	\$3,549	52	\$2,015	33
Purchases	18,514	255	19,040	275
Total Available	22,063	307	21,055	308
Less: Ending Inventories	(4,088)	(61)	(3,549)	(52)
Games Used	<u>\$17,975</u>	<u>246</u>	<u>\$17,506</u>	<u>256</u>
Reconciliation of Games Used:				
Games Used Per Books Above		246		256
Games Used and Reported				
Monthly Per Schedules B-2		246		256
Difference		<u>0</u>		<u>0</u>
PADDLETICKETS:				
Cost of Games Used:				
Beginning Inventories	\$26	2	\$54	4
Purchases	0	0	56	4
Total Available	26	2	110	8
Less: Ending Inventories	(26)	(2)	(26)	(2)
Games Used	<u>\$0</u>	<u>0</u>	<u>\$84</u>	<u>6</u>
Reconciliation of Games Used:				
Games Used Per Books Above		0		6
Games Used and Reported				
Monthly Per Schedules B-2		0		6
Difference		<u>0</u>		<u>0</u>
TIPBOARDS:				
Cost of Games Used:				
Beginning Inventories	\$40	10	\$0	0
Purchases	0	0	52	12
Total Available	40	10	52	12
Less: Ending Inventories	(32)	(8)	(40)	(10)
Games Used	<u>\$8</u>	<u>2</u>	<u>\$12</u>	<u>2</u>
Reconciliation of Games Used:				
Games Used Per Books Above		2		2
Games Used and Reported				
Monthly Per Schedules B-2		2		2
Difference		<u>0</u>		<u>0</u>

See Independent Auditor's Report on Supplemental Information

**Firefighters For Healing Foundation
Lawful Gambling Fund - License #94335**

**Reconciliation of Profit Carryover
Regulatory Basis
For The Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Additions:		
Cash in Starting Game Banks	\$1,200	\$1,200
Cash in Checking Account	0	7,347
Cash in Savings Account	87,305	50,134
Undeposited Cash Receipts	12,268	0
Other Current Assets	<u>40</u>	<u>80</u>
Total Additions	<u><u>\$100,813</u></u>	<u><u>\$58,761</u></u>
Subtractions:		
Merchandise Prizes Payable	0	430
Linked Bingo Prizes Payable	454	120
Checking Overdraft	590	0
Due to General Fund	<u>77,495</u>	<u>77,495</u>
Total Subtractions	<u><u>78,539</u></u>	<u><u>78,045</u></u>
Profit Carryover From Audit Report	22,274	(19,284)
Profit Carryover From Tax Return	<u>22,274</u>	<u>(19,284)</u>
Variance	<u><u>0</u></u>	<u><u>0</u></u>

See Independent Auditor's Report on Supplementary Information

James L. Fraser, LTD
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Independent Auditor's Report on the Regulatory Checklist Questionnaire

July 10, 2024

Board of Directors and Members
Firefighters For Healing Foundation
Champlin, MN 55316

I have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements - regulatory basis of the Lawful Gambling Fund of the Firefighters For Healing Foundation, which comprise the statements of assets, liabilities and profit carryover as of December 31, 2023 and 2022 and related statements of revenues, expenses and changes in profit carryover for the years then ended, and the related notes to the financial statements, and have issued my report thereon dated July 10, 2024.

In connection with my audit, nothing came to my attention that caused me to believe that the Firefighters For Healing Foundation failed to comply with the terms, covenants, provisions, or conditions of the regulatory checklist questionnaire per Minnesota Rule 8122.055 Subp. 6B, inclusive, as included on page 12, insofar as they relate to accounting matters. However, my audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had I performed additional procedures, other matters may have come to my attention regarding the Organization's noncompliance with the above-referenced terms, covenants, provisions, or conditions of the indenture, insofar as they relate to accounting matters.

This report is intended for the information and use of the Board of Directors, members and management of the Firefighters For Healing Foundation and for filing with the Minnesota Department of Revenue and the Minnesota Gambling Control Board and is not intended to be and should not be used by anyone other than these specified parties.



James L. Fraser, LTD
Certified Public Accountant

**Firefighters For Healing Foundation
Lawful Gambling Fund - License #94335**

**Regulatory Checklist Questionnaire
Minnesota Rule 8122.0550 Subp. 6B
December 31, 2023 and 2022**

	Yes	No	N/A
1. The Organization conducted gambling only at sites for which it had obtained a premises permit or a one-day off-site permit.	X		
2. The Organization had a licensed gambling manager at all times gambling was conducted.	X		
3. A lessor, a member of a lessor's immediate family, or an employee of a lessor was not a gambling manager of the Organization.	X		
4. The Organization's gambling manager was bonded for an amount of at least \$10,000.	X		
5. Checks for the expenditures of gross profits from gambling were signed by at least two active members of the Organization who have been authorized to sign checks.	X		
6. The Organization did not pre-sign gambling account checks.			X
7. The Organization did not use signature stamps to sign gambling account checks.	X		
8. If the Organization has terminated all gambling activity, a termination plan has been filed with the Gambling Control Board.			X
9. The Organization has paid all rent for the leases of premises in accordance with its lease agreement(s).	X		

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Independent Auditor's Report on Internal Control

July 10, 2024

Board of Directors and Members
Firefighters For Healing Foundation
Champlin, MN 55316

In planning and performing my audit of the financial statements - regulatory basis of the Lawful Gambling Fund of the Firefighters For Healing Foundation for the years ended December 31, 2023 and 2022, in accordance with auditing standards generally accepted in the United States of America, I considered its internal control over financial reporting as a basis for designing my auditing procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements - regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I noted no deficiencies in internal control that I consider to be material weaknesses or significant deficiencies.

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 misstatements in a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements - regulatory basis will not be prevented, or detected and corrected on a timely basis.

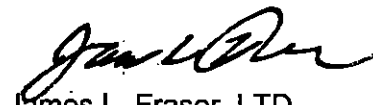
A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I believe the following deficiency in the Firefighters For Healing Foundation's internal control to be a significant deficiency:

(continued)

Oversight of The Financial Reporting Process:

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the assets, liabilities and profit carryover, and the results of operations and changes in its profit carryover for the years then ended, on the regulatory basis of accounting. The Organization does not have a system of internal control that would require management to conclude that the financial statements and related disclosures are complete and presented in accordance with the regulatory basis of accounting. As such, management requested me to prepare a draft of the financial statements - regulatory basis, including the related footnote disclosures. The outsourcing of these services is not unusual in organizations of your size and is a result of management's cost benefit decision to rely on my accounting expertise rather than incurring this additional cost.

This report is intended solely for the information and use of the Board of Directors, members, and management of the Firefighters For Healing Foundation and for filing with the Minnesota Department of Revenue and the Minnesota Gambling Control Board and is not intended to be and should not be used by anyone other than these specified parties.



James L. Fraser, LTD
Certified Public Accountant











2023-Exempt Organization-Firefighters for Healing-MN Annual Report

Final Audit Report

2024-11-15

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