

Crosby & Kaneda 990 TAX OPTIMIZER

(for organizations with greater than \$200,000 in gross receipts OR more than \$500,000 in assets)

Client Name: Root Division
 Fiscal Year Ending: 6/30/2023

Program Service Accomplishments - REQUIRED FROM ALL ORGANIZATIONS

Step 1, Program Service Accomplishment: You must provide at least one PSA - it is your option to provide more than one. Some organization's find it easier to just describe all their work under one category. This is OK. Define your program service areas/accomplishments (PSA), and prepare brief written narratives that describe each. These accomplishments are ordered in the return based on expenditure levels (i.e. PSA #1 will be the PSA with the highest program expenditure). The space for these on the return is limited so concise narratives may fit better than longer ones. The IRS suggests using measurements such as number of clients served, impacts, etc if available. *Avoid special formatting like bullets, numbers, BOLD, italics, etc. Do NOT include charts, graphs, tables, or other graphics.*

Step 2: This step is optional. Depending on the nature of your organization and the number of PSAs you determine, you also have the option of lumping "Other Program Accomplishments" into a category and assigning any remaining expenditures to this category.

Step 3, Program Expense: If you only use one PSA - skip this step. Allocate your program expenses among the 1-3 PSAs you have defined (and the "Other Program Accomplishments" if applicable). *Your total program expenditures for all PSAs MUST equal the total program expenses as listed in your Statement of Functional Expenses. If you use one PSA to describe your various accomplishments this allocation is not needed.*

provides grants to individuals or organizations, you will need to allocate the total amount of these grants among your PSAs. *Your total grant expenses MUST equal the total grant expense on your Statement of Functional Expense. If you use one PSA to describe your various accomplishments this allocation is not needed.*

generates revenue from program activities (i.e. charging fees to attend a workshop, selling tickets to a performance) you will need to allocate this revenue among your PSAs. *Your total program service revenue can be found in your Statement of Activities or P&L Statement. If you use one PSA to describe your various accomplishments this allocation is not needed.*

Only fill in below numbers if more than one PSA

	Program Expense	Grant Expense	Program Service Revenue	Characters Remaining before overflow
Enter the narrative for PSA #1 in the cell below ↓ Studios: Served 25+ artists in 2022-23. Participants volunteer in other aspects of Root Division's mission and programs. Each artist receives subsidized studio space in return for 12 hours of volunteer service per month. These artists have contributed over 4,000 volunteer hours this past year.	\$ 227,024.00	\$ -	\$ 68,213.00	601
Enter the narrative for PSA #2 below ↓ Exhibitions & Events: Features 350+ emerging and professional artists, providing the artists an audience and exposure, increasing their notoriety, and facilitating art sales. These events also act to build community, revitalize our neighborhood, and served over 9,000 visitors in the last year.	\$ 318,864.00	\$ -	\$ 152,861.00	601
Enter the narrative for PSA #3 below ↓ Youth & Adult Education: Serves 900+ youth with free art classes in 8 neighborhood after school programs and 600+ adults with low-cost art classes onsite. Classes are designed and taught by our Studio Artists as part of a service commitment exchange for subsidized studio space.	\$ 333,161.00	\$ -	\$ 41,909.00	617
Enter the narrative for Other Program Accomplishments below ↓	\$ -	\$ -	\$ -	Always on Schedule O
TOTAL	\$ 879,049.00	\$ -	\$ 262,983.00	

Grant Expense: Only include amounts for grants and other assistance such as scholarships or monetary awards that your organization gave to other organizations or individuals.

Program Service Revenue: Only include amounts from fees, contract payments, ticket sales, etc. that the organization received. Do not include contributions/donations.