

Form **990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047
 Department of the Treasury Internal Revenue Service **2022** Open to Public Inspection
 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.

A For the 2022 calendar year, or tax year beginning 07-01-2022, and ending 06-30-2023

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: ELEVATE BIRMINGHAM
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address) / Room/suite: 1904 7TH PLACE NW
 City or town, state or province, country, and ZIP or foreign postal code: BIRMINGHAM, AL 35215

D Employer identification number: 86-1888140
E Telephone number: (205) 218-5743
G Gross receipts \$ 571,065

F Name and address of principal officer: DANNY BRISTER JR, 1904 7TH PLACE NW, BIRMINGHAM, AL 35215

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: WWW.ELEVATEBIRMINGHAM.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 2021 **M** State of legal domicile: AL

Part I Summary

| | | | | | | |
|--|---|--|------------|-------------|--------------|---------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: BUILDING LONG-TERM, LIFE-CHANGING RELATIONSHIPS WITH YOUTH, EQUIPPING THEM TO THRIVE AND CONTRIBUTE TO THEIR COMMUNITY. | | | | | |
| | 2 Check this box <input type="checkbox"/> | | | | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 9 | | | |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 8 | | | |
| | 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) | 5 | 9 | | | |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 15 | | | |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 | | | |
| | b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | | | | |
| | Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | 409,700 | Current Year | 571,065 |
| | | 9 Program service revenue (Part VIII, line 2g) | | | | 0 |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | | | | 0 | |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | | | | 0 | |
| 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | | 409,700 | | 571,065 | |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | | | 0 | |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | | | 0 | |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 259,742 | | 485,015 | |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | | | 0 | |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶868 | | | | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 80,063 | | 139,055 | |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 339,805 | | 624,070 | |
| Net Assets or Fund Balances | 19 Revenue less expenses. Subtract line 18 from line 12 | | 69,895 | | -53,005 | |
| | 20 Total assets (Part X, line 16) | Beginning of Current Year | | End of Year | | |
| | | | 94,855 | | 42,038 | |
| | | | | | 188 | |
| 21 Total liabilities (Part X, line 26) | | | | | | |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | | 94,855 | | 41,850 | | |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

| | |
|--|--------------------|
| Signature of officer | 2022-05-17 Date |
| JIM BRADFORD TREASURER Type or print name and title | |

Paid Preparer Use Only

| | | | | |
|---|----------------------|--------------------|---|-------------------|
| Print/Type preparer's name | Preparer's signature | Date 2024-05-14 | Check <input type="checkbox"/> if self-employed | PTIN P01258881 |
| Firm's name ▶ LUCA | | | Firm's EIN ▶ 81-3387428 | |
| Firm's address ▶ 300 OFFICE PARK DR STE 310 MOUNTAIN BRK, AL 352232473 | | | Phone no. (205) 719-4151 | |

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

For Paperwork Reduction Act Notice, see the separate instructions.
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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

BUILDING LONG-TERM, LIFE-CHANGING RELATIONSHIPS WITH YOUTH, EQUIPPING THEM TO THRIVE AND CONTRIBUTE TO THEIR COMMUNITY.

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 \$ 350,105 including grants of \$) (Revenue \$)

TEACHING ACCREDITED CLASSES: THE ELEVATE BIRMINGHAM MENTORS ARE CALLED TEACHER-MENTORS BECAUSE THEY TEACH ACCREDITED CLASSES IN PUBLIC HIGH SCHOOLS. THE TEACHER-MENTORS TEACH EACH CLASS IN TEAMS, MEANING THAT THERE ARE TYPICALLY THREE TEACHER- MENTORS IN EVERY CLASS. THESE MULTIPLE MENTORS ALLOW FOR ROLE MODELS WITH DIFFERENT GENDERS, ETHNICITIES, BACKGROUNDS, AND PERSONALITIES. ELEVATE CLASSES ARE HOLISTIC IN NATURE, PROVIDING INSTRUCTION AND PRACTICE IN THE FOLLOWING AREAS: CHARACTER DEVELOPMENT, LIFE SKILLS, SOCIAL-EMOTIONAL SKILL DEVELOPMENT, LEADERSHIP AND COMMUNITY ENGAGEMENT, HEALTHY RELATIONSHIP DEVELOPMENT, FINANCIAL UNDERSTANDING AND MANAGEMENT, RESTORATIVE JUSTICE PRACTICES, ENTREPRENEURSHIP, WORK READINESS EXPLORATION AND SKILL DEVELOPMENT AND POST-HIGH SCHOOL PLANNING. ELEVATE HAS A DEVELOPMENTALLY APPROPRIATE CURRICULUM FOR 4TH THROUGH 12TH GRADES. EVERY LESSON IS ALIGNED WITH COMMON CORE STANDARDS AND SOCIAL-EMOTIONAL COMPETENCIES. THESE CLASSES INCORPORATE THIRTEEN VITAL CHARACTER AND LIFE SKILLS DESIGNED TO DEVELOP THE PERSONAL CHARACTER, LEADERSHIP ABILITIES AND CAPABILITIES NEEDED FOR SUCCESS. THROUGH THIS INTENSIVE HANDS-ON, EXPERIENTIAL CURRICULUM, TEACHER-MENTORS ARE WITH MENTEES EVERY SCHOOL DAY AND BUILD STRONG RELATIONSHIPS WITH THEM. EACH TEAM OF TEACHER-MENTORS TEACHES TWO TO THREE CLASSES PER DAY, OR APPROXIMATELY 50% OF THEIR DAY. THE OTHER 50% OF THEIR TIME IS SPENT IN THE SECOND ELEVATE PROGRAM AREA - MENTORING OUTSIDE OF SCHOOL.

4b (Code:) (Expenses \$ 138,552 including grants of \$) (Revenue \$)

MENTORING OUTSIDE OF SCHOOL: THIS IS NOT YOUR AVERAGE MENTORING PROGRAM. THE TEACHER-MENTORS SPEND TIME WITH THE HIGH SCHOOL STUDENTS AFTER SCHOOL, IN THE EVENINGS, ON WEEKENDS, THROUGHOUT HOLIDAYS AND SUMMER VACATION. THEY HOST LARGE GROUP ACTIVITIES, SMALL GROUP ACTIVITIES, AND ONE-ON-ONE MEETINGS WITH THE STUDENTS. ON ANY DAY OF THE WEEK, THERE MAY BE A GROUP OF STUDENTS GOING WITH TEACHER-MENTORS TO A MUSEUM, A SMALL GROUP PLAYING BASKETBALL, OR A TEACHER-MENTOR MEETING FOR COFFEE WITH ONE STUDENT. DURING THE YEAR, 100% OF OUR STUDENTS PARTICIPATED IN THE SMALL GROUP MENTORING PROGRAM AND 60% OF OUR STUDENTS PARTICIPATED IN THE LARGE GROUP MENTORING PROGRAM.

4c (Code:) (Expenses \$ 70,045 including grants of \$) (Revenue \$)

ADVENTURE ACTIVITIES: ELEVATE BIRMINGHAM BELIEVES THAT YOUNG PEOPLE GROW THROUGH BEING CHALLENGED AND HAVING FUN. THEREFORE, ELEVATE HOSTS LARGE AND SMALL GROUP ADVENTURE ACTIVITIES THROUGHOUT THE YEAR. THESE MAY INCLUDE ACTIVITIES SUCH AS HIKING, SUMMER CAMP, OVERNIGHT CAMPING, FISHING, WATER SKIING, ROCK CLIMBING, ETC. THESE ACTIVITIES HELP MENTORED STUDENTS DEVELOP GRIT, EXPOSES THEM TO NEW EXPERIENCES, AND CREATES OPPORTUNITIES TO DEEPEN THEIR RELATIONSHIPS WITH THEIR MENTORS. 60% OF ELEVATE STUDENTS PARTICIPATED IN AN ADVENTURE ACTIVITY OUTSIDE OF SCHOOL.

(Code:) (Expenses \$ 32,392 including grants of \$) (Revenue \$)

COLLEGE AND CAREER: THROUGH WORKSHOPS, SMALL GROUP ACTIVITIES, COLLEGE VISITS, AND IN-CLASS CURRICULUM ACTIVITIES, ALL ELEVATE MENTEES GO THROUGH A PROCESS OF IDENTIFYING THEIR SKILLS AND DESIRES FOR THEIR FUTURE. THE MENTORS, THEN, HELP EACH MENTEE DEVELOP A PERSONAL PLAN FOR THEIR LIVES FOR WHEN THEY GRADUATE FROM HIGH SCHOOL. THE MENTORS FOLLOW UP WITH THEM THROUGH THE SUMMER AND FIRST YEAR AFTER HIGH SCHOOL, BETTER ENSURING THEY ARE NOT LOST IN THE TRANSITION.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 32,392 including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 591,094

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Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

| | Yes | No |
|---|-----|----|
| 1 | Yes | |

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

Part IV Checklist of Required Schedules (continued)

| | | Yes | No |
|-----|--|-----|----|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete <i>Schedule I, Parts I and III</i> . | | No |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete <i>Schedule J</i> . | | No |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d. | | |

| | | | |
|--|--|--|----|
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | No |
| 5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | No |
| 5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | | |
| 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? | | | No |
| 6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | | |
| 7a 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? | | | No |
| 7b If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | |
| 7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | | No |
| 7d If "Yes," indicate the number of Forms 8282 filed during the year | | | |
| 7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | | No |
| 7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | No |
| 7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | |
| 7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | | |
| 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? | | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | |
| 9a Did the sponsoring organization make any taxable distributions under section 4966? | | | |
| 9b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | | |
| 10 Section 501(c)(7) organizations. Enter: | | | |
| 10a Initiation fees and capital contributions included on Part VIII, line 12 | | | |
| 10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | | |
| 11 Section 501(c)(12) organizations. Enter: | | | |
| 11a Gross income from members or shareholders | | | |
| 11b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | | | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | | |
| 12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | | | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| 13a 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. | | | |
| 13b 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 | | | |
| 13c Enter the amount of reserves on hand | | | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | | | No |
| 14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | | | |
| 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. | | | No |
| 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. | | | No |
| 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. | | | |

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

Section A. Governing Body and Management

| | | Yes | No |
|--|-----------|-----|----|
| 1a Enter the number of voting members of the governing body at the end of the tax year 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 in Schedule O. | 1a | 9 | |
| 1b Enter the number of voting members included in line 1a, above, who are independent | 1b | 8 | |

| | | | |
|----|---|----|-----|
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | No |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | No |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | No |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | No |
| 6 | Did the organization have members or stockholders? | 6 | No |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | No |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | No |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | 8a | Yes |
| b | Each committee with authority to act on behalf of the governing body? | 8b | No |
| 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? <i>If "Yes," provide the names and addresses in Schedule O</i> | 9 | No |

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? | | No |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | |
| 10b | | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | Yes | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 11b | | | |
| 12a | Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i> | Yes | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | Yes | |
| 12b | | | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe on Schedule O how this was done</i> | Yes | |
| 12c | | | |
| 13 | Did the organization have a written whistleblower policy? | Yes | |
| 14 | Did the organization have a written document retention and destruction policy? | | No |
| 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 | Yes | |
| 15a | | | |
| b | Other officers or key employees of the organization | Yes | |
| 15b | | | |
| | <i>If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.</i> | | |
| 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? | | No |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | |
| 16b | | | |

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: _____
- 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records:
 ► JIM BRADFORD 1904 7TH PLACE NW BIRMINGHAM, AL 35215 (205) 218-5743

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

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

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

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


Program Service Revenue

| | | | | | |
|---|------------------------------------|--|--|--|--|
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f | All other program service revenue. | | | | |

9 Total. Add lines 2a-2f. . . . ▶

Other Revenue

| | | | | | |
|--------------------------|--|----------------|---------------|---------|--|
| 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | | | |
| 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | |
| 5 | Royalties ▶ | | | | |
| | | (i) Real | (ii) Personal | | |
| 6a | Gross rents | | | | |
| b | Less: rental expenses | | | | |
| 6c | Rental income or (loss) | | | | |
| d | Net rental income or (loss) ▶ | | | | |
| | | (i) Securities | (ii) Other | | |
| 7a | Gross amount from sales of assets other than inventory | | | | |
| b | Less: cost or other basis and sales expenses | | | | |
| 7c | Gain or (loss) | | | | |
| d | Net gain or (loss) ▶ | | | | |
| 8a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | | | | |
| 8b | Less: direct expenses | | | | |
| c | Net income or (loss) from fundraising events ▶ | | | | |
| 9a | Gross income from gaming activities. See Part IV, line 19 | | | | |
| 9b | Less: direct expenses | | | | |
| c | Net income or (loss) from gaming activities ▶ | | | | |
| 10a | Gross sales of inventory, less returns and allowances | | | | |
| 10b | Less: cost of goods sold | | | | |
| c | Net income or (loss) from sales of inventory ▶ | | | | |
| 11a | | Business Code | | | |
| b | | | | | |
| c | | | | | |
| d | All other revenue | | | | |
| e Total. | Add lines 11a-11d ▶ | | | | |
| 12 Total revenue. | See instructions ▶ | | | 571,065 | |

 OtherRevenueMiscAmt

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|------------------------------|--|---|------------------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 131,370 | 118,233 | 13,137 | |
| 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 | 315,844 | 315,844 | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 2,634 | 2,634 | | |
| 10 Payroll taxes | 35,167 | 34,134 | 1,033 | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 15,062 | | 15,062 | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) | 200 | | 200 | |
| 12 Advertising and promotion | 1,762 | 1,762 | | |
| 13 Office expenses | 2,263 | 2,150 | 113 | |
| 14 Information technology | 16,368 | 16,368 | | |
| 15 Royalties | | | | |
| 16 Occupancy | 18,000 | 17,100 | 900 | |
| 17 Travel | 14,970 | 14,970 | | |
| 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 | 700 | 700 | | |
| 23 Insurance | 8,668 | 7,192 | 1,476 | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a PROGRAM SUPPLIES | 24,080 | 24,080 | | |
| b PROGRAM EVENTS | 21,870 | 21,870 | | |
| c MEALS | 8,777 | 7,909 | | 868 |
| d CONTRACT LABOR | 4,897 | 4,897 | | |
| e All other expenses | 1,438 | 1,251 | 187 | |
| 25 Total functional expenses. Add lines 1 through 24e | 624,070 | 591,094 | 32,108 | 868 |
| 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). | | | | |

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

| | | (A) Beginning of year | | (B) End of year |
|---|--|--------------------------|------------------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 91,705 | 1 | 39,588 |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 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 | | 8 | |
| | 9 Prepaid expenses and deferred charges | | 9 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 3,500 | | |
| | b Less: accumulated depreciation | 10b 1,050 | 3,150 | 10c 2,450 |
| | 11 Investments—publicly traded securities | | 11 | |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | | 94,855 | 16 42,038 | |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | |
| | 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 | | 23 | |
| | 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 | 188 |
| | 26 Total liabilities. Add lines 17 through 25 | | 0 | 26 188 |
| 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 | 94,855 | 27 | 41,850 |
| | 28 Net assets with donor restrictions | | 28 | |
| | 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 | 94,855 | 32 | 41,850 |
| 33 Total liabilities and net assets/fund balances | 94,855 | 33 | 42,038 | |

Part XI **Reconciliation of Net Assets**

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

| | | |
|--|----------|---------|
| 1 Total revenue (must equal Part VIII, column (A), line 12) | 1 | 571,065 |
| 2 Total expenses (must equal Part IX, column (A), line 25) | 2 | 624,070 |
| 3 Revenue less expenses. Subtract line 2 from line 1 | 3 | -53,005 |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 94,855 |
| 5 Net unrealized gains (losses) on investments | 5 | |
| 6 Donated services and use of facilities | 6 | |
| 7 Investment expenses | 7 | |
| 8 Prior period adjustments | 8 | |

| | | | |
|----|--|----|--------|
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 41,850 |

Part XII **Financial Statements and Reporting**

Check 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 checked="" type="checkbox"/> Cash <input 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 | | No |
| 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | No |
| c | If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | No |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. | | |

Form 990 (2022)

Form 990 (2022)

Additional Data

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Software ID:

Software Version:

Form 990, Special Condition Description:

| Special Condition Description |
|----------------------------------|
| EXTENSION GRANTED TO MAY 15 2024 |

SCHEDULE A (Form 990)

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.

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization ELEVATE BIRMINGHAM

Employer identification number 86-1888140

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

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

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

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

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

Cat. No. 11285F

Schedule A (Form 990) 2022

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Row 1: Gifts, grants, contributions, and membership fees received. Row 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 | | 43,642 | 409,700 | 571,065 | 1,024,407 |
| 5 | The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | 1,024,407 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | | | 43,642 | 409,700 | 571,065 | 1,024,407 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on. | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 1,024,407 |
| 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 checked="" type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|----|--|
| 14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) | 14 | |
| 15 Public support percentage for 2021 Schedule A, Part II, line 14 | 15 | |
| 16a 33 1/3% support test—2022. 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 type="checkbox"/> | | |
| b 33 1/3% support test—2021. 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—2022. 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—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/> | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (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) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (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. ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--|
| 15 Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f)) | 15 | |
| 16 Public support percentage from 2021 Schedule A, Part III, line 15 | 16 | |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|--|
| 17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f)) | 17 | |
| 18 Investment income percentage from 2021 Schedule A, Part III, line 17 | 18 | |

- 19a 33 1/3% support tests-2022.** 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-2021.** 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 ▶

Schedule A (Form 990) 2022

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below. | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing | | |

organization's supported organizations? If "Yes," provide detail in **Part VI**.

- 7** Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c** Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
- b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).

| | | |
|------------|--|--|
| 6 | | |
| 7 | | |
| 8 | | |
| 9a | | |
| 9b | | |
| 9c | | |
| 10a | | |
| 10b | | |

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022

Part IV Supporting Organizations (continued)

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

| | Yes | No |
|------------|-----|----|
| 11a | | |
| 11b | | |
| 11c | | |

Section B. Type I Supporting Organizations

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

| | Yes | No |
|----------|-----|----|
| 1 | | |
| 2 | | |

Section C. Type II Supporting Organizations

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

| | Yes | No |
|----------|-----|----|
| 1 | | |

Section D. All Type III Supporting Organizations

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

| | Yes | No |
|----------|-----|----|
| 1 | | |
| 2 | | |
| 3 | | |

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):
 - a** The organization satisfied the Activities Test. Complete **line 2** below.
 - b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
 - c** The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)
- 2** Activities Test. **Answer lines 2a and 2b below.**

| | Yes | No |
|----------|-----|----|
| a | | |

- 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 | | |
| 2b | | |
| 3a | | |
| 3b | | |

b Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.

b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---|-----------|----------------|-----------------------------|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |
| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (explain in detail in Part VI): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Section C - Distributable Amount | | Current Year | |
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | | |
| 2 Enter 85% of line 1 | 2 | | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | | |
| 4 Enter greater of line 2 or line 3 | 4 | | |
| 5 Income tax imposed in prior year | 5 | | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | | |
| 7 <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) | | | |

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

| Section D - Distributions | | Current Year |
|--|----------|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |

| | | | |
|----|---|----|--|
| 4 | Amounts paid to acquire exempt-use assets | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | 5 | |
| 6 | Other distributions (describe in Part VI). See instructions | 6 | |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions | 8 | |
| 9 | Distributable amount for 2022 from Section C, line 6 | 9 | |
| 10 | Line 8 amount divided by Line 9 amount | 10 | |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2022 | (iii) Distributable Amount for 2022 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2022 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2022: | | | |
| a From 2017. | | | |
| b From 2018. | | | |
| c From 2019. | | | |
| d From 2020. | | | |
| e From 2021. | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2022 distributable amount | | | |
| i Carryover from 2017 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2022 from Section D, line 7: | | | |
| \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2022 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI. See instructions. | | | |
| 6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions. | | | |
| 7 Excess distributions carryover to 2023. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2018. | | | |
| b Excess from 2019. | | | |
| c Excess from 2020. | | | |
| d Excess from 2021. | | | |
| e Excess from 2022. | | | |

Schedule A (Form 990) (2022)

Schedule A (Form 990) 2022

Page 8

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

| |
|------------------------------|
| Facts And Circumstances Test |
|------------------------------|

| | |
|------------------|-------------|
| Return Reference | Explanation |
|------------------|-------------|

Schedule A (Form 990) 2022

Additional Data

Return to Form

Software ID:
Software Version:

| | | |
|---|---|---|
| Schedule B (Form 990) Department of the Treasury Internal Revenue Service | Schedule of Contributors Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. | OMB No. 1545-0047 2022 |
|---|---|---|

| | |
|--|--|
| Name of the organization ELEVATE BIRMINGHAM | Employer identification number 86-1888140 |
|--|--|

Organization type (check one):

- | | |
|--------------------|--|
| Filers of: | Section: |
| Form 990 or 990-EZ | <input type="checkbox"/> 501(c)() (enter number) organization <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation <input type="checkbox"/> 527 political organization |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation <input type="checkbox"/> 501(c)(3) taxable private foundation |

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Part I

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|--|
| | | | <input type="checkbox"/> Person |

RESTRICTED

- Payroll
- Noncash

\$ RESTRICTED

(Complete Part II for noncash contributions.)

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|--|
| | | \$ | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.) |
| | | \$ | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.) |
| | | \$ | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.) |
| | | \$ | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.) |
| | | \$ | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.) |
| | | \$ | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.) |

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page 3

Name of organization
ELEVATE BIRMINGHAM

Employer identification number

86-1888140

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page 4

| | |
|--|--|
| Name of organization ELEVATE BIRMINGHAM | Employer identification number 86-1888140 |
|--|--|

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

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

Additional Data

Schedule B (Form 990) (2022)

Return to Form

Software ID:
Software Version:

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization ELEVATE BIRMINGHAM

Employer identification number 86-1888140

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.

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

Part II Conservation Easements.

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

Table with 3 columns: Question number, Description, and Held at the End of the Year (2a-2d). Includes questions 1-9 regarding 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.

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

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | 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:

| | Yes | No |
|--|---------------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 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 | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | | | |
| e Other | | 3,500 | 1,050 | 2,450 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ | | | | 2,450 |

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |

| | | |
|---|--|--|
| (3) Other _____ | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) | | |

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

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 | |
| CREDIT CARD PAYABLE | 188 |
| | |
| | |
| | |

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Includes sub-tables for 2a-2d and 4a-4b.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Includes sub-tables for 2a-2d and 4a-4b.

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.

Table with 2 columns: Return Reference and Explanation.

Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
ELEVATE BIRMINGHAM

Employer identification number

86-1888140

| Return Reference | Explanation |
|-------------------------------------|--|
| FORM 990, PAGE 2, PART III, LINE 4A | TEACHING ACCREDITED CLASSES: THE ELEVATE BIRMINGHAM MENTORS ARE CALLED TEACHER-MENTORS BECAUSE THEY TEACH ACCREDITED CLASSES IN PUBLIC HIGH SCHOOLS. THE TEACHER-MENTORS TEACH EACH CLASS IN TEAMS, MEANING THAT THERE ARE TYPICALLY THREE TEACHER- MENTORS IN EVERY CLASS. THESE MULTIPLE MENTORS ALLOW FOR ROLE MODELS WITH DIFFERENT GENDERS, ETHNICITIES, BACKGROUNDS, AND PERSONALITIES. ELEVATE CLASSES ARE HOLISTIC IN NATURE, PROVIDING INSTRUCTION AND PRACTICE IN THE FOLLOWING AREAS: CHARACTER DEVELOPMENT, LIFE SKILLS, SOCIAL-EMOTIONAL SKILL DEVELOPMENT, LEADERSHIP AND COMMUNITY ENGAGEMENT, HEALTHY RELATIONSHIP DEVELOPMENT, FINANCIAL UNDERSTANDING AND MANAGEMENT, RESTORATIVE JUSTICE PRACTICES, ENTREPRENEURSHIP, WORK READINESS EXPLORATION AND SKILL DEVELOPMENT AND POST-HIGH SCHOOL PLANNING. ELEVATE HAS A DEVELOPMENTALLY APPROPRIATE CURRICULUM FOR 4TH THROUGH 12TH GRADES. EVERY LESSON IS ALIGNED WITH COMMON CORE STANDARDS AND SOCIAL-EMOTIONAL COMPETENCIES. THESE CLASSES INCORPORATE THIRTEEN VITAL CHARACTER AND LIFE SKILLS DESIGNED TO DEVELOP THE PERSONAL CHARACTER, LEADERSHIP ABILITIES AND CAPABILITIES NEEDED FOR SUCCESS. THROUGH THIS INTENSIVE HANDS-ON, EXPERIENTIAL CURRICULUM, TEACHER-MENTORS ARE WITH MENTEES EVERY SCHOOL DAY AND BUILD STRONG RELATIONSHIPS WITH THEM. EACH TEAM OF TEACHER-MENTORS TEACHES TWO TO THREE CLASSES PER DAY, OR APPROXIMATELY 50% OF THEIR DAY. THE OTHER 50% OF THEIR TIME IS SPENT IN THE SECOND ELEVATE PROGRAM AREA - MENTORING OUTSIDE OF SCHOOL. |
| FORM 990, PAGE 2, PART III, LINE 4D | COLLEGE AND CAREER: THROUGH WORKSHOPS, SMALL GROUP ACTIVITIES, COLLEGE VISITS, AND IN-CLASS CURRICULUM ACTIVITIES, ALL ELEVATE MENTEES GO THROUGH A PROCESS OF IDENTIFYING THEIR SKILLS AND DESIRES FOR THEIR FUTURE. THE MENTORS, THEN, HELP EACH MENTEE DEVELOP A PERSONAL PLAN FOR THEIR LIVES FOR WHEN THEY GRADUATE FROM HIGH SCHOOL. THE MENTORS FOLLOW UP WITH THEM THROUGH THE SUMMER AND FIRST YEAR AFTER HIGH SCHOOL, BETTER ENSURING THEY ARE NOT LOST IN THE TRANSITION. |
| FORM 990, PAGE 6, PART VI, LINE 8B | THE ORGANIZATION DOES NOT HAVE COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY. |
| FORM 990, PAGE 6, PART VI, LINE 11B | UPON COMPLETION OF THE ORGANIZATION'S FORM 990, THE RETURN IS PRESENTED TO THE GOVERNING BODY. THE GOVERNING BODY REVIEWS THE TAX RETURN AND IS FREE TO ASK ANY QUESTIONS OR ENGAGE IN DISCUSSION REGARDING ANY TOPIC COVERED IN THE RETURN. ONCE THE GOVERNING BODY HAS REVIEWED AND APPROVED THE FORM 990, THE RETURN IS FILED WITH THE INTERNAL REVENUE SERVICE. |
| FORM 990, PAGE 6, PART VI, LINE 12C | IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE AND NATURE OF HIS OR HER FINANCIAL INTEREST OR FIDUCIARY RESPONSIBILITY AND ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMITTEES WITH BOARD-DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENTS. SUBSEQUENT TO DISCLOSURE BY AN INTERESTED PERSON OF HIS OR HER FINANCIAL INTEREST OR FIDUCIARY RESPONSIBILITY AND ALL MATERIAL FACTS, THE BOARD OR COMMITTEE MEMBERS SHALL DISCUSS AND VOTE UPON WHETHER A CONFLICT OF INTEREST EXISTS. THE INTERESTED PERSON SHALL ABSTAIN FROM VOTING UPON SUCH MATTER. EACH DIRECTOR, PRINCIPAL OFFICER, AND MEMBER OF A COMMITTEE WITH BOARD-DELEGATED POWERS SHALL ANNUALLY SIGN A STATEMENT REGARDING THE CONFLICT OF INTEREST POLICY. |
| FORM 990, PAGE 6, PART VI, LINE 15A | THE BOARD CREATED A COMPENSATION COMMITTEE TO REVIEW THE ORGANIZATION'S GOALS, THE EXECUTIVE DIRECTOR'S GOALS, AND THE EXECUTIVE DIRECTOR'S JOB DESCRIPTION. THIS COMMITTEE ALSO CONSIDERED THE CURRENT MARKET RANGE FOR EXECUTIVE DIRECTORS IN SIMILAR ORGANIZATIONS, AND WHAT OTHER ELEVATE DIRECTORS WERE BEING COMPENSATED ACROSS THE NATION. |
| FORM 990, PAGE 6, PART VI, LINE 15B | THE BOARD CREATED A COMPENSATION COMMITTEE TO REVIEW THE ORGANIZATION'S GOALS, THE EXECUTIVE DIRECTOR'S GOALS, AND THE EXECUTIVE DIRECTOR'S JOB DESCRIPTION. THIS COMMITTEE ALSO CONSIDERED THE CURRENT MARKET RANGE FOR EXECUTIVE DIRECTORS IN SIMILAR ORGANIZATIONS, AND WHAT OTHER ELEVATE DIRECTORS WERE BEING COMPENSATED ACROSS THE NATION. |
| FORM 990, PAGE 6, PART VI, LINE 19 | THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND VARIOUS OTHER INFORMATION AVAILABLE TO THE PUBLIC UPON REQUEST. |

Additional Data

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