

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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.

Department of the Treasury Internal Revenue Service

For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

Form sections: B (Check if applicable), C (Name of organization: FRIENDSHIP CIRCLE SD INC), D (Employer identification number: 20-3472700), E (Telephone number: (408) 755-5770), F (Name and address of principal officer: YOSEF RODAL), G (Gross receipts: \$3,414,982), H (Is this a group return for subordinates?), I (Tax-exempt status: 501(c)(3)), J (Website: www.friendshipsd.org), K (Form of organization: Corporation), L (Year of formation: 2005), M (State of legal domicile: CA)

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7b), Revenue (lines 8-12), Expenses (lines 13-19), and Net Assets or Fund Balances (lines 20-22). Includes columns for Prior Year and Current Year.

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.

Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	285,379	318,733
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 185,753		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	132,376	80,925
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	417,755	399,658
19	Revenue less expenses. Subtract line 18 from line 12	-195,757	3,015,324	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	257,255	3,280,947
	21	Total liabilities (Part X, line 26)		5,042
	22	Net assets or fund balances. Subtract line 21 from line 20	257,255	3,275,905

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 _____ Date 2023-11-15
YOSEF RODAL Executive Dir. Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01062903
	Firm's name ▶ KATZ KHAYUT & STROLL LLP			Firm's EIN ▶ 27-1750103	
	Firm's address ▶ 4929 WILSHIRE BLVD STE 985 LOS ANGELES, CA 90010			Phone no. (323) 936-2777	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2021)

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:
to enrich the lives of children, teens and adults with special needs through social and recreational experiences and to inspire volunteers to participate in building a stronger and more inclusive 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 \$ 168,456 including grants of \$) (Revenue \$ 3,398,450)
The organization provides friends and companions for children, teens and adults with developmental and other cognitive disabilities and fosters compassion and inclusion in a general educational environment. Our programs include: friends at home, family events, weekend outings, adult programs, teen girls club, camp let loose, specialized classes, home hospitality, parent support groups, sibling support, inclusion workshops and teen leadership training and volunteerism.

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

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

8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	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? <i>If "Yes," complete 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? <i>If "Yes," complete Schedule D, Part V</i>	10	No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X , line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	Yes
c	Did the organization report an amount for investments—program related in Part X , line 13 that is 5% or more of its total assets reported in Part X , line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	No
e	Did the organization report an amount for other liabilities in Part X , line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f	No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete 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? <i>If "Yes," complete 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? <i>If "Yes," complete 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? <i>If "Yes," complete 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? <i>If "Yes," complete Schedule G, Part I. See instructions.</i>	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? <i>If "Yes," complete 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? <i>If "Yes," complete Schedule G, Part III</i>	19	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete 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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	No

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Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX , column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII , line 12	10a		
b	Gross receipts, included on Form 990, Part VIII , line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		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.	16		No
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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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.		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		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?		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?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII , Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

3		No
4		No
5		No
6		No
7a		No
b		No
8		
a	Yes	
b	Yes	
9		No

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

	Yes	No
10a		No
b		
11a	Yes	
b		
12a	Yes	
b	Yes	
c	Yes	
13	Yes	
14	Yes	
15		
a	Yes	
b	Yes	
16a		No
b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: CA
- 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:
 ►YOSEF RODAL 2558 ROOSEVELT STREET STE 203E CARLSBAD, CA 92008 (408) 755-5770

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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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						37,167			60,395

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0

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Part VIII Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
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- 1a Organized campaigns
- 1b Membership dues
- 1c Fundraising events
- 1d Related organizations
- 1e Government grants (contributions)

f All other contributions, gifts, grants, and similar amounts not included above

3,398,450

g Noncash contributions included in lines 1a-1f: \$

h Total. Add lines 1a-1f ▶ 3,398,450

2a MISCELLANEOUS INCOME	Business Code			
		450	450	

Similar amounts not included above

1f

3,398,450

g Noncash contributions included in lines 1a-1f: \$

1g

h Total. Add lines 1a-1f 3,398,450

		Business Code			
Program Service Revenue	2a MISCELLANEOUS INCOME		450	450	
f All other program service revenue.					
g Total. Add lines 2a-2f.			450		

3 Investment income (including dividends, interest, and other similar amounts)		16,082		16,082
4 Income from investment of tax-exempt bond proceeds		0		
5 Royalties		0		

		(i) Real	(ii) Personal			
6a Gross rents	6a					
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)			0		

		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)			0		

Other Revenue	7 Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events			0		

Other Revenue	Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities			0		

Other Revenue	10a Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory			0		

		Miscellaneous Revenue	Business Code			
11a INSURANCE PROCEEDS						

Oth	Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities			0		
10a	Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory			0		
Miscellaneous Revenue		Business Code				
11a	INSURANCE PROCEEDS					
b	PPP LOAN FORGIVENESS					
c						
d	All other revenue					
e	Total. Add lines 11a-11d			0		
12	Total revenue. See instructions			3,414,982	450	16,082

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Part IX Statement of Functional Expenses
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	97,562	68,293	19,513	9,756
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	201,171	39,195		161,976
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			

9 Other employee benefits 2,800 800
erie Public Visual Render ObjectID: 202303209349300235 - Submission: 2023-11-15 TIN: 20-3472700

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.

10 Payroll taxes 16,000 4,000 1,000
 11 Fees for services (non-employees):
 a Management 3,002
 b Legal 3,002
 c Accounting 1,900
 d Internal Revenue Service

OMB No. 1545-0047
2022
 Open to Public Inspection

Name of the organization: FRIENDSHIP CIRCLE SD INC
 Employer identification number: 20-3472700

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

Other (if lines 1-4 are checked, do not check this box.)	(A)	(B)	(C)
1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i)	0		
2 Advertising and promotion	8,123	8,123	
3 Office expenses	323		323

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.

Name of the organization: FRIENDSHIP CIRCLE, SD, INC. Employer identification number: 20-3472700

Part I	Reason for Public Charity Status (All organizations must complete this part. See instructions.)	2021	2020	2019	2018
1	Advertising and promotion	8,123	8,123		
2	Office expenses	323		323	
3	Information technology	3,581	1,917		1,664
4	Occupancy	14,238	9,967	2,847	1,424
5	Travel	0			
6	Depreciation	3,593	2,515	719	359
7	Insurance	0			
8	Other expenses	48			48
9	Program expenses	8,487	8,487		
10	Automobile expenses	498	498		498
11	Phone & internet expenses	310	310		310
12	Awards & gifts	2,923	2,923		
13	All other expenses	6,539	2,715	3,794	30
14	Total functional expenses	399,658	168,456	45,449	185,753

(i) Name of the supporting organization (ASC 958-720)	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes		
			No		

Part X Balance Sheet

1	Cash—non-interest-bearing	91,515	1	575,608
2	Savings and temporary cash investments		2	0
3	Pledges and grants receivable, net		3	0
4	Accounts receivable, net		4	0

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

Complete only if your checked the box on line 35, or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.

Section A Public Support

Calendar year (or fiscal year beginning in)	(a) 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 for sale or use of assets.)				7	0
2	Revenue from sales of assets				8	0

Total		Check if Schedule O contains								
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.			Cat. No. 11285F		(A)	Schedule A (Form 990) 2022				
					Beginning of year		End of year			
1	Cash—non-interest-bearing				91,515	1		575,608		
2	Savings and temporary cash investments					2		0		
3	Pledges and grants receivable, net					3		0		
4	Accounts receivable, net					4		0		
Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)					Complete only if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.					
Section A. Public Support										
Calendar year (or fiscal year beginning in) ▶					(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include "unusual grants.")							7		0
2	Revenue from sales of assets							8		0
3	Tax revenues levied for the organization's benefit and either paid to or expended on behalf of others							9		0
4	Real estate investment trusts (REITs) dividends									
5	Dividends from publicly traded securities									
6	Portion of total contributions by each person (other than a governmental unit or publicly supported organization) that exceeds 2% of the amount shown on line 1, column (f)									2,698,746
7	Intangible assets									0
8	Public support. Subtract Part IV, line 4.									0
Section B. Total Support										
Total support. Add lines 1 through 15 (must equal line 33)					257,255	16		16		3,280,947
Calendar year (or fiscal year beginning in) ▶					(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Accounts payable and accrued expenses from line 4							17		
8	Gifts, grants, contributions, and membership fees received							18		
9	Revenue from sales of assets							19		
10	Tax revenues levied for the organization's benefit and either paid to or expended on behalf of others							20		
11	Net income from unrelated business activities, whether or not the business is regularly carried on							21		
12	Loans and other payables to any current or former officer, director, trustee, key employee, or substantial contributor, or 35% controlled entity or family member of any of these persons							22		
13	Total support. Add lines 7 through 19									
14	Gross receipts from related activities, etc. (see instructions)							23		
15	Unsecured notes and loans payable to unrelated third parties							24		
16	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							25		5,042
17	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									
Section C. Computation of Public Support Percentage										
14	Public support percentage for 2020 Schedule A, Part II, line 14							26		5,042
15	Public support percentage for 2021 Schedule A, Part II, line 14							27		
16	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							28		
17	10% facts-and-circumstances test—2022. If the organization did not check a box on line 13 or 16a, 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.							29		
18	Retained earnings, endowment, accumulated income, or other funds organization qualifies as a publicly supported organization							30		3,275,905
19	Private foundations of the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions							31		3,275,905
20	Total liabilities and net assets/fund balances							32		3,280,947

Part III Computation of Net Assets		Support Schedule for Organizations Described in Section 509(a)(2)						
		Check (complete only 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.")		484,271	441,160	395,153	118,583		3,414,982
2	Revenue from sales of assets							399,658
3	Total public support. Add lines 1 and 2						3	3,398,450
Total liabilities and net assets/fund balances								3,048,327

18	organization qualifies as a publicly supported organization. <input type="checkbox"/>						
19	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	257,255	32				3,275,905
20	Net assets/liabilities and net assets/fund balances	257,255	33		<input type="checkbox"/>		3,280,947

Part III Cancellation of Net Assets
Support Schedule for Organizations Described in Section 509(a)(2)
 Check (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		(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Total revenue (must equal Part VIII, column (A), line 12)						3,414,982
2	Calendar year (or fiscal year beginning in) 2022						
3	Gifts, grants, contributions, and membership dues (Do not include any "unusual grants.")						399,658
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))						257,255
5	Net change in net assets or fund balances (Add lines 3 and 4)						
6	Net change in net assets or fund balances (Add lines 3 and 4)	484,271	441,160	395,153	118,583	3,398,450	3,049,327
7	Investment expenses						
8	Gross receipts from activities that are not related to the organization's tax-exempt purpose	2,933			94	450	3,477
9	Other changes in net assets or fund balances (explain in Schedule O)						
10	Tax revenues levied for the organization's benefit						
11	Net assets or fund balances at end of year (Combine lines 3 through 9 (must equal Part X, line 32, column (B)))						3,275,905
Section B. Financial Statements and Reporting							
12	The value of services or facilities furnished by a governmental unit to the organization without charge						0
13	Total. Add lines 1 through 5	487,204	441,160	395,153	118,677	3,398,900	4,841,094
14	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other	52,500	52,200	52,200	20,000	3,304,261	3,381,161
15	Were the organization's financial statements compiled or reviewed by an independent accountant?						No 0
16	If "Yes," check a box below to indicate whether the financial statements were audited on a separate basis, consolidated basis, or both:						
17	Consolidated basis	52,500	52,200	52,200	20,000	3,304,261	3,381,161
18	Public support. (Subtract line 7c from line 6.)						1,459,933

Section B. Total Support		(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
19	Amounts from line 6	487,204	441,160	395,153	118,677	3,398,900	4,841,094
20a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	16,400			18,848	16,082	132,073
20b	Unrelated business income (UBI) (less section 511 taxes) from businesses						0
20c	Add lines 20a and 20b.	16,400	73,612	7,131	18,848	16,082	132,073
21a	Net income from unrelated businesses (Add lines 20a and 20b, and subtract line 20c)						0
21b	Other income (Include any gains or losses from the sale of capital assets (Explain in Part VI).)						
22	Total support. (Add lines 19, 20c, 21a, and 21b.)	503,604	514,772	402,284	137,525	3,414,982	4,973,167
23	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						

Additional Data		Return to Form	
24	Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	29.360%
25	Public support percentage from 2021 Schedule A, Part III, line 15	16	81.970%

Section D. Computation of Investment Income Percentage		Software Version: 2022.5.0	
26	Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	2.660%
27	Investment income percentage for 2021 Schedule A, Part III, line 17	18	6.070%

28	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. <input type="checkbox"/>
29	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. <input checked="" type="checkbox"/>
30	Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. <input type="checkbox"/>

Additional Information of Public Support Percentage		Return to Form	
15	Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	29.360%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	81.970%
Section D. Computation of Investment Income Percentage			
17	Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	2.660%
18	Investment income percentage from 2021 Schedule A, Part III, line 17	18	6.070%
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.		

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.		

organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

1		
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Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
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.		

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.

- 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.
- 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.

	Yes	No
2a		
2b		
3a		
3b		

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.

Schedule A (Form 990) 2022

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		

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)			

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022

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	Distributable Amount (see instructions)	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the attention of the organization is directed (see instructions)	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by Line 9 amount	10	
Organization type (check all that apply)	(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)		
<input type="checkbox"/> 501(c)() (enter number) organization			

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Schedule B Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

Employer identification number: 20-3472700

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)		

Schedule B **Schedule of Contributors** OMB No. 1545-0047
 7 Total annual distributions. Add lines 1 through 6. 7
 (Form 990) 8 Distributions to attentive supported organizations to which the filer is a contributor. Attach to Form 990, 990-EZ, or 990-PF. 8
 Department of the Treasury Internal Revenue Service See instructions in Part VII. Go to www.irs.gov/Form990 for the latest information. **2022**
 9 Distributable amount for 2022 from Section C, line 6 9
 Name of the organization: FRIENDSHIP CIRCLE SD INC Employer identification number: 203472700
 Form 990 PF Line 9 amount: 10

Organization (Part III)(b)(i)(A))	(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. <input type="checkbox"/> 501(c)() (enter number) organization			
3 Excess distributions carryover, if any, to 2022:			
a From 2017. <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation			
b From 2018.			
c From 2019.			
d From 2020. <input type="checkbox"/> 527 political organization			
e From 2021.			
f Total of lines 3a through e <input type="checkbox"/> 501(c)(3) exempt private foundation			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, a <input type="checkbox"/> 501(c)(3) taxable private foundation			
4 Distributions for 2022 from Section D, line 7: \$			
5 Check box for organization type 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.			
c Remainder. Subtract lines 4a and 4b from line 4.			
6 General Rule 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. <input type="checkbox"/> Section 501(c)(3) 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 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			
8 Special Rules Breakdown of line 7:			
a Excess from 2018 for an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations			
b Excess from 2018 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-PF, Part VII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.			
c Excess from 2019			
d Excess from 2020			
e Excess from 2022.			

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. Page 8

Schedule A (Form 990) 2022 Page 8
 Part IV 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 a total contribution 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. Do not 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Requirement	Explanation
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Part I during the year contributions received for religious, charitable, etc., purposes, but not each contribution. Total amount is \$5,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Return reference	Explanation
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For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Cat. No. 30613X Schedule A (Form 990) 2022 Schedule B (Form 990) (2022)

Additional Data

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Schedule B (Form 990) (2022) Page 2

Name of organization: FRIENDSHIP CIRCLE SD INC Software ID: 22015552 Employer identification number: 20-3472700

Software Version: 2022v5.0

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
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>

(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)

Name of organization FRIENDSHIP CIRCLE SD INC	Employer identification number 20-3472700
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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	

efile Public Visual Render ObjectID: 202303209349300235 - Submission: 2023-11-15 TIN: 20-3472700

(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	

SCHEDULE D Supplemental Financial Statements			
(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	
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts			
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.			
		(a) Donor advised funds	(b) Funds and other accounts
1	(a) Total number at end of year	(c) Use of gift	(d) Description of how gift is held
2	(b) Aggregate value of contributions to (during year)		

OMB No. 1545-0047

2022
Open to Public Inspection

Name of the organization
FRIENDSHIP CIRCLE SD INC

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

Employer identification number
20-3472700

SCHEDULE D Supplemental Financial Statements (For a 990) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held 2022 Open to Public Inspection

Name of the organization (e) Transfer of gift Employer identification number Transferee's name, address, and ZIP 4 Relationship of transferor to transferee

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

(a) Donor advised funds (b) Funds and other accounts

1 (a) Total number at end of year (b) Purpose of gift (c) Use of gift (d) Description of how gift is held

2 Aggregate value of contributions to (during year)

3 Aggregate value of grants from (during year)

4 Aggregate value at end of year

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Transferee's name, address, and ZIP 4 Relationship of transferor to transferee Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Schedule B (Form 990) (2022)

1 Purpose(s) of conservation easements held by the organization (check all that apply).

- Preservation of land for public use (e.g., recreation or education)
Preservation of an historically important land area
Protection of natural habitat
Preservation of a certified historic structure

Additional Data

Return to Form

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Description (a-d) and Held at the End of the Year (2a-2d)

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 \$
(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$
b Assets included in Form 990, Part X \$

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a** If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b** If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
- a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____
- b** Assets included in Form 990, Part X ▶ \$ _____

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Cat. No. 52283D

Schedule D (Form 990) 2021

Schedule D (Form 990) 2021

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- (i) Unrelated organizations
- (ii) Related organizations
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

and programs				
f Administrative expenses				
g End of year balance				

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

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

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

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

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

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

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		17,969	11,376	6,593
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				6,593

Schedule D (Form 990) 2021

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.)	2,698,746	

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)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) 2,698,746

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation: Cost or end-of-year market value. Rows 1-9 and Total.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows 1-9 and Total.

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows 1-8.

File Public Visual Render ObjectID: 202303209349300235 - Submission: 2023-11-15 TIN: 20-3472700

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete and 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.

OMB No. 1545-0047 5,042 2021 Open to Public Inspection

Name of the organization: FRIENDSHIP CIRCLE SD INC Page 4 Employer identification number: 20-3472700

(6)
 (7)
 (8)

SCHEDULE O

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

5042
2021

Department of the Treasury Internal Revenue Service
 Form 990 or 990-EZ to provide any additional information.
 Attach to Form 990 or 990-EZ.
 Go to www.irs.gov/Form990 for the latest information.

Name of the organization: FRIENDSHIP CIRCLE SD INC Page 4 Employer identification number: 20-3472700

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	THE FORM 990 IS REVIEWED BY YOSEF RODAL, EXECUTIVE DIRECTOR OF THE ORGANIZATION.
Form 990, Part VI, Section C, Line 19	No documents available to the public.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 51056K Schedule O (Form 990) 2021

4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:

a Investment expenses not included on Form 990, Part VIII, line 7b	4a		Return to Form
Additional Data (l.)	4b		
c Add lines 4a and 4b	4c		
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 9.)	5		

Part XII Reconciliation of Expenses per Audited Financial Statements and Expenses per Return.
 Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements	1	
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
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Schedule D (Form 990) 2021

Additional Data Return to Form