



2023 – 2025 Strategic Plan
“OUR PATH FORWARD”



DECEMBER 2022



WE CARE

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Dear Participants, Colleagues, Volunteers and Members of our Community,

For more than 26 years, EarthLinks has addressed our disconnection from one another based on economic and housing status along with our disconnection from our environment. Grounded, quite literally, in the values and experiences of EarthLinks' foundresses, Bette Ann Jaster, OP, and Cathy Mueller, SL, EarthLinks has stood witness to how all is connected – care for our planet and care for one another are inextricably intertwined.

Since 1996, our organization has made great strides with many notable accomplishments such as the purchase and development of our current property, growing our workshop program into a true social enterprise, expanding our retail operations and including the voices of our Participants throughout our organization. These successes have been guided by rigorous strategic planning. We believe that it is essential that we continue our disciplined and collaborative approach to planning for our future.


In 2022, EarthLinks' Board of Directors, staff, participants, and interns together engaged in a professionally facilitated strategic planning process over a period of more than six months to create a three-year plan informed by our mission, vision and core values. The plan identified goals and objectives in five strategic focus areas, that remain essentially the same focus areas that have guided us over the past dozen years. Our Commitments to Equity, Diversity and Inclusion as well as Sustainability remain. We are grateful to Brenda Wagenknecht-Ivey for her facilitation of this process.

The 2023-2025 Strategic Plan is the result of many hours of thoughtful engagement with this diverse group of members of our EarthLinks' community and it represents our vision of the best path forward for our organization over the next several years. We have learned over the last three years that flexibility is key, and we trust this plan will ensure that we remain true to our mission while adapting to the changing needs of our constituents. Above all else, we remain committed to being a welcoming community with people who are low income and who are experiencing homelessness, while educating and transforming lives by caring for Earth and each other. In addition, we will continue to develop and nurture local alliances to enhance our impact for the good of the community, all the while ensuring our operational and financial viability.

We are very grateful to the Denver Foundation for its support and being a key partner in our success over the last few years. We value this partnership and we look forward to sustaining our relationship into the future.

We are excited to partner with our Participants, Board, staff and the community to execute this plan to build an informed future for EarthLinks.

Sincerely,


Wendy Handler
Board President


Kathleen M. Cronan
Executive Director

Board Members and Strategic Planning Retreat Attendees

Board of Directors	
Wendy Handler, Chair	Merri Mattison, Vice Chair
Julia Mecklenburg, Secretary	Robert F. Hayes, Treasurer
Elizabeth Staton, Chair Elect	Luke Ilderton
Clayton Bartczak	Janet McIntyre
Deborah Bomyea, OP	Rachelle Macur
Maureen Cain	Trish Pacheco (and Participant)
Kristin Dean	Marisa Westbrook
Sean Oatmeal Harkin (and Participant)	
Participants	
Kathleen Grisby	Nebula Styraclflua
Staff	
Kathleen Cronan, Executive Director	Gretchen Roberts, Deputy Director
Kaitlin Aaby	Jay Reszka
Atradees Futrell	Sara Schlabach
Madison Matheny	Michael Shube
Kevin Person	Dr. Brenda Wagenknecht-Ivey, Consultant

2023 - 2025 Strategic Plan

December 2022

Introduction

EarthLinks has a long history of thinking and planning strategically. For over a decade, every three years EarthLinks' Board of Directors, Participants, and staff have developed a Strategic Plan and executed many strategic initiatives. EarthLinks has made many changes and improvements as a result of these efforts.

In 2022, EarthLinks once again embarked on a comprehensive strategic planning process. The process included a trends analysis, a strategic planning survey of board members and staff, and focus groups with and a survey of Participants. The information discussed and feedback received were used to help inform the future direction and priorities of EarthLinks. Additionally, the process included 4 virtual meetings (July, Aug, September, and November) and an in-person, off-site, all-day retreat in October 2022.

Dr. Brenda J. Wagenknecht-Ivey, CEO of PRAXIS Consulting, Inc. in Denver designed and facilitated the strategic planning process in collaboration with EarthLinks' leadership. The Denver Foundation provided grant funding to support this work.

This 2023 – 2025 Strategic Plan presents EarthLinks' "*Path Forward*." It lays out EarthLinks' strategic focus areas, long-range goals, and strategies for making improvements.

EarthLinks' strategic initiatives – or annual strategic priorities – can be found in the Annual Operational Plan. It is updated annually to reflect the important work and steady progress occurring in each of the strategic areas.

Mission, Vision, and Core Values

Below are the mission, vision, and core values of the EarthLinks. Also listed below are EarthLinks' commitments to diversity, equity, and inclusion and sustainability.

Mission, Vision, and Core Values - EarthLinks

Mission:

EarthLinks cultivates transformation and self-worth with people experiencing homelessness and poverty. By creating opportunities through Earth-centered programs, individuals step out of isolation and into community – restoring each other and the planet.

Vision of the Future:

EarthLinks will be a leader in connecting people with Earth, and transforming lives through education, work programs, Earth-conscious products and services, and strong community partnerships.

Core Values: "WE CARE"

Welcoming Community
Earth-Centered

Connections and Collaboration
Awareness
Respect and Resilience
Education and Empowerment

Commitment to Equity, Diversity, and Inclusion

EarthLinks embraces and is committed to building and maintaining a welcoming and caring community for all, which includes being inclusive and expansive in all that we do. We will improve inclusivity throughout EarthLinks and be inclusive and rooted in social justice as we work on each of the strategic focus areas. The Inclusivity Blueprint developed and adopted by Participants, staff, and the Board in 2018 identifies a range of specific actions to ensure steady progress toward this goal.

Commitment to Sustainability

EarthLinks was founded on the essential value of caring for Earth as we care for one another. With this in mind, we again commit ourselves to embracing and implementing sustainability throughout our organization: in our events, in our operations, in our workshop, in our products, and in our gardens and grounds.

Strategic Focus Areas, Long Range Goals, and Strategies

Strategic focus areas (SFAs) are key areas that are vitally important for future success. They point the way forward, setting forth a direction and improvement priorities.

EarthLinks identified its SFAs following (1) an analysis of relevant external and internal trends¹ and (2) a discussion of survey results and Participant feedback that resulted in a summary of strengths, weaknesses, and potential future threats.² EarthLinks' 2023 – 2025 SFAs are below.



The sections below provide a brief description of each SFA as well as long range goals and strategies for making changes and improvements.

¹ See Appendix A for the trends analysis, which summarizes trends data, identifies trends most likely to impact EarthLinks in the future, and possible future long-term implications on EarthLinks.

² See Appendix B for the organizational assessment, which summarizes the strengths, areas for improvement, and potential threats facing EarthLinks in the future.

1

Services, Programs, & Social Enterprise

Description: EarthLinks’ services, programs, and social enterprise are at the heart of the organization. Through EarthLinks’ earth-centered services, programs, and social enterprise, people experiencing homelessness and poverty build community, acceptance, belonging, and self-transformation, ultimately learning to thrive by restoring each other and the planet.

EarthLinks’ services, programs, and social enterprise are more important now than ever. The need is high, the time is right, and the impacts are powerful. EarthLinks has an opportunity to be creative, innovative, and intentional about its path forward. It is an opportunity to evaluate and expand EarthLinks’ current services and programs, and explore new/different services to meet the changing needs of Participants and adapt to current times. It also is a time to evaluate and strengthen EarthLinks’ social enterprise ensuring all are achieving the desired results.

Long Range Goals and Strategies

Goal 1: EarthLinks’ programs, services, and partnerships will meet the basic needs of Participants (e.g., hunger, transportation, housing, healthcare, safe place, personal growth/ transformation, etc.).

Strategies:

- a. Evaluate and improve EarthLinks’ existing services and programs ensuring they achieve desired outcomes.
- b. Expand and diversify the use of evidence-based programs and practices.
- c. Develop partnerships to expand referral / resource options, ensuring other basic needs of Participants are met.

Goal 2: EarthLinks’ social enterprise will foster a sense of community and, at a minimum, break even.

Strategies:

- a. Evaluate and strengthen the production and social enterprise models.
- b. Expand marketing of EarthLinks’ social enterprise.
- c. Use innovative approaches to increase revenue from EarthLinks’ social enterprise.
- d. Expand community and skill building through social enterprise activities.

Goal 3: EarthLinks will have an optimal number of Participants based on funding levels and organizational capacity (e.g., staffing levels, space, etc.).

Strategies:

- a. Assess capacity and strengthen service / participant level model.
- b. Expand and use targeted recruitment practices.
- c. Maintain an optimal number of engaged volunteers.

See Earthlink's annual Operational Plan for a list of initiatives / projects that are being worked on in this SFA.

2

Funding for Long-Term Sustainability

Description: EarthLinks continues to be financially stable. Grants, donations, and other fund-raising activities provide a solid financial foundation for EarthLinks. However, EarthLinks' donor base is aging, the donor base overall has remained flat in recent years, and the size of donations has decreased. Additionally, while grant opportunities are available, it is increasingly difficult to compete for grant funds.

EarthLinks' success depends on having stable and sufficient funding. Thus, EarthLinks must continue to increase, strengthen, and expand/refresh funding streams for long-term sustainability. This will require more robust, sustainable funding strategies including diversifying the donor base, finding new groups/making new friends, making it easier to donate, pursuing larger donations, engaging in new and different lucrative fund-raising activities, pursuing new grant opportunities, and increasing sales, to name a few.

Long Range Goals and Strategies

Goal 1: EarthLinks will increase the number of donors and/or funders by 10% each year (using 2022 as the base year. The percentage increase will be reassessed after 2 years).

Goal 2: EarthLinks will increase total revenue (e.g., from all sources including donors, funders, fund raising activities, sales/social enterprise) by 10% annually (using 2022 as the base year. The percentage increase will be reassessed after 2 years).

Strategies:

- a. Seek feedback and ideas from existing donors.
- b. Build and maintain personal connections/relationships with past and existing donors, funders, and customers.
- c. Strengthen and highlight EarthLinks' story/narrative emphasizing values, Participants, and outcomes/impact.
- d. Simplify and standardize system for collecting / receiving donations, grants, etc. (e.g., improve website).
- e. Increase internal capacity for, and amount of time devoted to, fundraising.
- f. Use proven, and develop new, methods for reaching and securing new donors and customers.
- g. Increase revenue from EarthLinks' social enterprise.

-
- h. Pursue grants/funding from new, diverse, and targeted funding sources/funders.
 - i. Evaluate and contain and/or reduce costs by consolidating services and running leaner operations.

See Earthlink's annual Operational Plan for a list of initiatives / projects underway in this SFA.

Description: EarthLinks purchased its current home in 2013 and moved in 2014. Since then, the land and space have been developed including the workshop, garden, and offices. A great deal of resources has gone into improving the current space, making it a desirable space to build community and suitable for all of EarthLinks’ services, programs, and social enterprise.

While significant changes have been made, EarthLinks is at cross-roads. Buildings need repair and there is new development and other significant changes occurring in the Sun Valley area. EarthLinks has an opportunity to leverage the changes in the neighborhood and pursue new and different options.

EarthLinks’ property is a great asset, which can be leveraged going forward. EarthLinks will benefit from reimagining what its land, buildings and space could be, exploring options, and making strategic and intentional decisions that will best suit EarthLinks, Participants, and the community.

Long Range Goals and Strategies

Goal 1: EarthLinks will have a viable comprehensive long-term plan for utilizing and leveraging land, buildings, and space.

Strategies:

- a. Reimagine - think creatively about and explore innovative options for – EarthLinks’ land, buildings, and space keeping mission and vision as top priorities.
- b. Consider new / innovative options that will help EarthLinks leverage its assets and meet Participants’ needs (e.g., transitional housing options onsite and offsite, building onsite/other options, adding a commercial kitchen, event hosting, etc.).
- c. Develop a flexible, phased approach to long-term land, building, and space development.
- d. Raise funds to support capital improvements and EarthLinks’ reimagined uses of land, buildings, and space.
- e. Build partnerships and community support to help realize EarthLinks’ long-term land, buildings, and space plan.

Goal 2: EarthLinks' current space will be optimized.

Strategies:

- a. Assess current space for reasonable improvements that will make EarthLinks' space more desirable for Participants, the community, and staff.
- b. Solicit input from staff and Participants.
- c. Set priorities and raise funds to make short and long-term space improvements.

See Earthlink's annual Operational Plan for a list of initiatives / projects that are being worked on in this SFA.

Description: EarthLinks is committed to having strong and diverse leadership (executive level and board members) and retaining a diverse, qualified, and engaged workforce. EarthLinks needs to prepare in the next year or two for a smooth transition in executive (and board) leadership. It also must work to improve recruitment, retention, and improve employee well-being and engagement. This will require finding viable solutions to inadequate levels of pay, ensuring workloads are reasonable, addressing burnout, providing other financial and non-financial perks, and the like.

Long-Range Goals and Strategies:

Goal 1: EarthLinks' workforce and board will be diverse, satisfied, and engaged.

Strategies:

- a. Use innovative and targeted recruitment strategies.
- b. Provide competitive pay and other benefits to employees.
- c. Provide other financial and non-financial incentives to recruit and retain staff.
- d. Solicit input/feedback from employees to increase satisfaction.
- e. Develop community and build rapport – relationships, collegiality, team building – among staff, board, and Participants.
- f. Prioritize and institutionalize practices for self-care and employee well-being.
- g. Enhance internal communication and information sharing (e.g., strategic discussions).
- h. Involve employees and volunteers in making program and service improvements.
- i. Improve and expand training and development opportunities for all staff.
- j. Implement management and operational practices that are inclusive and equitable.

Goal 2: EarthLinks will experience planned, seamless transitions with executive leadership, staff, and Board.

Strategies:

- a. Develop, grow, and mentor staff and board members.
- b. Plan for and develop future successors.

-
- c. Ensure knowledge continuity and transfer during transitions.
 - d. Develop effective communication strategies and approaches for informing staff and others about transitions in leadership.
 - e. Build and maintain partnerships and relationships during and following transitions.

Goal 3: Staff workloads will be manageable and aligned with EarthLinks' mission, values, and resources.

Strategies:

- a. Evaluate, eliminate, and align EarthLinks' programs and product lines with mission, values, and resources.
- b. Define and balance responsibilities and workloads.
- c. Evaluate and implement creative scheduling practices that benefit EarthLinks and staff.
- d. Provide opportunities for staff to step into evolving roles/jobs to meet the changing needs of the organization and Participants.

See Earthlink's annual Operational Plan for a list of initiatives / projects underway in this SFA.

5

Partnerships and Community Relations

Description: EarthLinks is committed to building and maintaining strong partnerships and community relations. Partners help EarthLinks meet the needs of Participants and strengthen EarthLinks as an organization. Strong connections and relationships along with strong community relations and support also help EarthLinks succeed. EarthLinks will work to expand and strengthen partnerships and networks, reignite connections, and build community/neighborhood ties.

Long Range Goals and Strategies

Goal 1: EarthLinks will maintain and expand partnerships and networks.

Strategies:

- a. Enhance and expand partnerships with agency and community resource providers including organizations with a focus on historically underserved and/or marginalized populations (e.g., BIPOC organizations, LGBTQA+ populations, etc.).
- b. Expand voice and partnerships with governmental leaders, providers, and agencies to advance environmental sustainability, social justice and equity, and to end poverty, isolation, and homelessness.
- c. Evaluate, strengthen, and/or reignite EarthLinks' partnerships, broad network of supporters, and community relationships.
- d. Be a good partner to other organizations and neighbor in the community (reciprocity).
- e. Share information about and educate others about EarthLinks' partners and networks.

Goal 2: EarthLinks is visible in, and known and supported by, the community.

Strategies:

- a. Strengthen existing and build new relationships/connections in the community.
- b. Reinforce and demonstrate EarthLinks' values and commitment to DEI and sustainability.
- c. Be a strong voice for community, belonging, DEI, social and environmental justice, and policies that reduce poverty, isolation, and homelessness.

See Earthlink's annual Operational Plan for a list of initiatives / projects underway in this SFA.

APPENDICES

APPENDIX A: Trends Analysis

A trends analysis is an important step in the strategic planning process. It helps to understand the external landscape and anticipate and prepare for the future including multiple plausible scenarios. A trends analysis also includes a review of internal trends. Internal information helps to build a common understanding of important internal data points and encourages making decisions about the future using data (rather than anecdote or hunches).

External trends (i.e., social/demographic, economic, technological, and policy/political) and internal trends were reviewed and discussed at the August Board meeting. A summary follows.

Summary/observations of External and Internal Trends.

The data show the following:

1. Denver's population is increasing, aging, and becoming more diverse.
2. Nearly a quarter of Denver's population speaks languages other than English in the home.
3. People report experiencing high levels of stress, anxiety, burnout, and/or isolation.
4. Global warming is increasing; climate change is significantly impacting the Earth.
5. The cost of living is high – food, gas, rent/housing.
6. More people are experiencing poverty and homelessness.
7. Denver's unemployment levels are lower than the national average.
8. Urban development is increasing in Denver and Sun Valley.
9. The economic outlook is uncertain; is a recession looming?
10. Median household income in Denver has increased 60% over a decade (nearly \$73,000 p/year); the average/mean household income in Denver is nearly \$103,000 /year.
11. Telecommunications and information technology are changing rapidly.
12. There is a growing digital divide.
13. Threats of cyber-attacks, identity theft, etc. remain high.
14. Politics remain divisive; polarization and gridlock are prevalent; there is ongoing debate over many controversial issues.
15. The COVID-19 pandemic significantly impacted EarthLinks. The number of Participants and core programs/services are lower now than pre-pandemic levels.
16. EarthLinks' Participants tend to be older (50 years and up).
17. EarthLinks continues to do well financially.
18. EarthLinks is operating with fewer staff and volunteers post-pandemic (than pre-pandemic).
19. EarthLinks' donor base has remained stable/flat in recent years; the size of donations has decreased.
20. Staff turnover is high; turnover tends to be a challenge for all nonprofits.
21. EarthLinks' salaries/wages are low given the cost of living and mean and median income levels in Denver.
22. Climate change is impacting EarthLinks; it is more difficult to grow the garden and the warmer temperatures make it difficult for some people to work in the garden, etc.

Below is a summary of trends that will have the **most significant impact on EarthLinks in the next 3-5 years**, according to strategic planning survey respondents.

The list is not in priority order.

23. Development in Sun Valley
24. Lack of affordable housing / instability in housing – increasing homelessness; safe and secure housing; growing need for housing solutions
25. Climate change/global warming; climate crisis; environmental changes
26. Rising inflation/cost of living
27. Inability to pay a competitive wage or stay up with wage inflation; income inequality/wage gaps
28. Changes in donations – decline in large contributors; declining donor base; stagnation in charitable giving; competition for philanthropic dollars
29. Continuing technological innovations – access to internet, knowledge and skills to use technology, etc.
30. Commitment to / increasing DEI/social justice
31. Changing race, ethnic, and age demographics – aging population
32. Greater competition for limited resources/dollars – grants
33. Staff turnover / staff retention; difficulties hiring staff
34. Staff burnout
35. Need for succession planning/leadership development

Long-term Implications on EarthLinks

Below is a summary of possible long-term implications (of the many trends on EarthLinks) in the future, per discussions at the August Board meeting.

1. EarthLinks' mission will be more important than ever. It will be increasingly important to address inequality, end isolation, provide community, increase a sense of belonging, address climate change, etc. This is an opportunity for EarthLinks to be creative and innovative and move forward post-pandemic. It is an opportunity to evaluate EarthLinks' current services and expand programs/services and explore new/different services to meet the changing needs of Participants and adapt to current times (e.g., jobs? Housing? Help with technology? Mental health services? Target services for older or younger people, etc.).
2. The population in Denver is trending older; there will be more people for EarthLinks to serve. Older people are experiencing isolation and don't have a lot of support; many are not connected to services.
3. EarthLinks will need to find new places to meet/connect with potential donors, supporters, volunteers, and customers to achieve its long-range goals. EarthLinks will benefit from defining who EarthLinks will serve (e.g., younger people?).
4. Physical and behavioral health needs are high and will likely increase. There are fewer providers to provide care.
5. EarthLinks has an opportunity to look at current products, consider the market, and produce new items. Producing new items also will encourage repeat shoppers (help make social enterprise more viable).

-
6. The changes / apt. building development in Sun Valley will affect EarthLinks. Is EarthLinks prepared to seize or make opportunities (e.g., new services? New communities? Access to populations? Increase in traffic? Sales? Volunteers? Staff?). The environment and market are changing; EarthLinks must adapt and change, too.
 7. EarthLinks' property is a great asset, which can be leveraged. EarthLinks will benefit from exploring options and making the best decisions for EarthLinks.
 8. Many nonprofits including EarthLinks have an aging donor base; there is a need to diversify the donor base. EarthLinks needs to find new groups and use new ways to do so.
 9. The political climate in Denver is polarized; the divisiveness is difficult. Things change quickly due to political uncertainty. EarthLinks will need to monitor and stay abreast of new and changing developments.
 10. Denver may have an enhanced growing season, which could impact programming and products. And, gardening and food production are being automated. EarthLinks may need to change what we grow and sell due to climate change. All may affect EarthLinks.
 11. Other groups want to collaborate with EarthLinks because EarthLinks provides green space in an urban environment. EarthLinks can/should leverage this going forward.

APPENDIX B: Organizational Assessment

Board members and staff were surveyed in August 2022. Staff also gathered input from Participants through workshops in early September 2022. All were discussed at the August Board meeting.

Below is an initial list of strengths and weaknesses/areas for improvement discussed at the August Board meeting.

Strengths	Weaknesses/Areas for Improvement
<ol style="list-style-type: none"> 1. <u>Community and human connection</u> – everyone is welcomed; EarthLinks is a gathering place that facilitates strong relationships; EarthLinks provides the time and physical place for community. 2. <u>Supportive services/programs and effective case management</u> – the success rate is high in placing Participants into stable housing. 3. <u>Connection to Earth</u> – e.g., garden, flowers, bees, worms, etc.; natural beauty; provides community and continuous learning; products produced and sold (honey, etc.); and earth care – nature trips. 4. <u>Supportive/dedicated staff</u> – staff go above and beyond to assist / provide and secure needed services; the team truly cares; passionate and compassionate staff 5. <u>Build capacity and change/restore lives</u> – build self worth/self respect; enhance lives; make a long-term commitment to Participants. 6. <u>Social enterprise</u> – appreciated by the community; helps restore lives. 7. <u>Good neighbor</u> – EarthLinks has an internal and external community; it’s important to be a good neighbor in the community. 8. <u>Commitment to DEI and sustainability.</u> 9. <u>Financial stability.</u> 	<ol style="list-style-type: none"> 1. <u>Participant recruitment</u> – need to find new ways to find/recruit Participants. 2. <u>Funding</u> – it is difficult to compete with large organizations for funding (grants, etc.); need to expand donors/make new friends; need to develop more robust fundraising strategies; social enterprise is not profitable. 3. <u>Community outreach/public relations</u> – need to do a better job of reaching out to community/ public relations; need to market EarthLinks better. 4. <u>Staffing/volunteer levels</u> – Staffing and volunteer levels are down (from pre-pandemic levels); need to have adequate staff/volunteers to provide services/meet the needs of participants and EarthLinks. 5. <u>Turnover/Retention</u> – turnover is high; staff are getting burned out; wages/pay insufficient given cost of living in Denver. 6. <u>Board diversity</u> – need to increase diversity on the Board to reflect the diversity of the people EarthLinks serves. 7. <u>Physical space/land</u> – needs improvement and modernization; need to explore options and be prepared to make decisions.

Potential Threats include:

1. Gentrification
2. Lack of affordable housing
3. Climate change
4. Downturn in economy – recession? Inflation?
5. Politics – national, state, city
6. Staffing instability – high turnover; difficulty recruiting/retaining staff
7. Lack of funding
8. Failure or inability to repair/maintain physical space
9. Lack of leadership development/preparation – transition in leadership

Return of Organization Exempt From Income Tax
 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

A For the 2022 calendar year, or tax year beginning _____, **and ending** _____

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

C Name of organization: Earthlinks, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 2746 W. 13th Ave.
 City or town, state or province, country, and ZIP or foreign postal code: Denver CO 80204

D Employer identification number: 84-1343224
E Telephone number: 303-389-0085
G Gross receipts\$: 937,379

F Name and address of principal officer: KATHLEEN CRONAN
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

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

J Website: www.earthlinks-colorado.org **H(c)** Group exemption number _____

K Form of organization: Corporation Trust Association Other **L** Year of formation: 1996 **M** State of legal domicile: CO

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>See Schedule O</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	100
	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	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	888,847	791,118
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,361	3,127
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,145	19,548
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	894,353	813,793
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,575	13,455
	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)	580,095	508,525
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) <u>40,473</u>		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	272,169	263,077
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	863,839	785,057
19 Revenue less expenses. Subtract line 18 from line 12	30,514	28,736	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,474,553	End of Year 2,472,490
	21 Total liabilities (Part X, line 26)	1,004,895	974,096
	22 Net assets or fund balances. Subtract line 21 from line 20	1,469,658	1,498,394

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: KATHLEEN CRONAN Date: _____
 Type or print name and title: EXECUTIVE DIRECTOR

Paid Preparer Use Only
 Print/Type preparer's name: Tiffany Knight Preparer's signature: Tiffany Knight Date: _____
 Check if PTIN self-employed P01725779
 Firm's name: Kundinger, Corder & Montoya, P.C. Firm's EIN: _____
 Firm's address: 475 Lincoln Street, Suite 200
Denver, CO 80203 Phone no. 303-534-5953

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:

See Schedule O

Public Inspection Copy

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 \$ 565,768 including grants of \$ 13,455) (Revenue \$ 18,147) See Schedule O

4b (Code:) (Expenses \$ 60,975 including grants of \$) (Revenue \$)

The coffee shop employment initiative was opened in 2021 after long delays due to permitting issues and COVID. In addition to ongoing COVID challenges for the shop, neighborhood construction and street construction activities continued to interfere with business. Nonetheless, 4 unique individuals with barriers to regular employment opportunities were employed in the coffee shop during 2022.

4c (Code:) (Expenses \$ 2,695 including grants of \$) (Revenue \$)

Trips into nature are a benefit for members of the Workshop community. Trips into nature are offered free of charge to adults experiencing homelessness throughout the year. Trips include transportation, breakfast, a picnic lunch and often guided tours. Entrance fees are covered by the Organization. The opportunity to leave the chaos of their daily lives on the street by traveling into the mountains, parks and other natural places of interest provides refreshment and a new outlook on life for those living with the challenges of homelessness. Ten trips into Nature were offered in 2022, serving 133 Participants.

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 629,438

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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?		X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	11		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

		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 on Schedule O.		
1b	Enter the number of voting members included on 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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed None
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
 Kathleen Cronan 2746 W. 13th Ave.
 Denver CO 80204 303-389-0085

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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KATHLEEN CRONAN EXECUTIVE DIRECTOR	55.00 0.00			X				70,553	0	0
(2) GRETCHEN ROBERTS DEPUTY DIRECTOR	55.00 0.00			X				66,220	0	6,518
(3) WENDY HANDLER PRESIDENT	1.00 0.00	X		X				0	0	0
(4) MERRI MATTISON VICE PRESIDENT	1.00 0.00	X		X				0	0	0
(5) JULIA MECKLENBURG SECRETARY	1.00 0.00	X		X				0	0	0
(6) ROBERT HAYES TREASURER	1.00 0.00	X		X				0	0	0
(7) Clayton Bartczak Board Member	1.00 0.00	X						0	0	0
(8) DEB BOMYEA BOARD MEMBER	1.00 0.00	X						0	0	0
(9) MAUREEN CAIN BOARD MEMBER	1.00 0.00	X						0	0	0
(10) KRISTIN DEAN BOARD MEMBER	1.00 0.00	X						0	0	0
(11) SEAN HARKIN BOARD MEMBER	1.00 0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Luke Iderton	1.00									
Board Member	0.00	X						0	0	0
(13) RACHELLE MACUR	1.00									
BOARD MEMBER	0.00	X						0	0	0
(14) JANET MCINTYRE	1.00									
BOARD MEMBER	0.00	X						0	0	0
(15) Patricia Pacheco	1.00									
Board Member	0.00	X						0	0	0
(16) ELIZABETH STATON	1.00									
BOARD MEMBER	0.00	X						0	0	0
(17) MARISA WESTBROOK	1.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal								136,773		6,518
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								136,773		6,518

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 107,303				
	d Related organizations	1d				
	e Government grants (contributions)	1e 10,000				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 673,815				
	g Noncash contributions included in lines 1a-1f	1g \$ 28,753				
	h Total. Add lines 1a-1f		791,118			
Program Service Revenue	2a	Business Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,127		3,127	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents		(i) Real	(ii) Personal		
		6a				
		6b				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other		
		7a				
		7b				
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
8a Gross income from fundraising events (not including \$ 107,303 of contributions reported on line 1c). See Part IV, line 18	8a	48,234				
	b Less: direct expenses	8b	48,234			
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a	93,499				
	b Less: cost of goods sold	10b	75,352			
c Net income or (loss) from sales of inventory		18,147	18,147			
Miscellaneous Revenue	11a Miscellaneous	Business Code 900099	1,401		1,401	
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		1,401			
12 Total revenue. See instructions		813,793	18,147	0	4,528	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	13,455	13,455		
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	143,291	100,413	28,549	14,329
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	289,041	267,014	15,244	6,783
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	43,620	37,799	4,064	1,757
10 Payroll taxes	32,573	27,733	3,275	1,565
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	33,976		33,976	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
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.)	32,209	27,209	4,500	500
12 Advertising and promotion	607	170	404	33
13 Office expenses	42,165	30,287	6,104	5,774
14 Information technology	8,920	4,155	3,345	1,420
15 Royalties				
16 Occupancy	22,511	20,443	2,068	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	721	635	86	
20 Interest	26,557	23,766	2,791	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	43,033	36,451	4,388	2,194
23 Insurance	19,873	16,882	2,610	381
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FURNITURE/EQUIP	12,263	11,389	874	
b BANK CHARGES	7,512	2,405	2,271	2,836
c TRANSPORTATION	5,522	5,522		
d MISCELLANEOUS	3,626	295	430	2,901
e All other expenses	3,582	3,415	167	
25 Total functional expenses. Add lines 1 through 24e	785,057	629,438	115,146	40,473
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	1,330	1	813
	2 Savings and temporary cash investments	1,130,061	2	1,076,744
	3 Pledges and grants receivable, net	31,472	3	87,209
	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	1,510	7	1,767
	8 Inventories for sale or use	10,457	8	8,679
	9 Prepaid expenses and deferred charges		9	24,836
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,570,734		
	b Less: accumulated depreciation	10b 298,292	1,299,723	10c 1,272,442
	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)		2,474,553	16	2,472,490
Liabilities	17 Accounts payable and accrued expenses	46,036	17	53,325
	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	626,316	23	620,771
	24 Unsecured notes and loans payable to unrelated third parties	32,543	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	300,000	25	300,000
	26 Total liabilities. Add lines 17 through 25	1,004,895	26	974,096
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	1,300,703	27	1,371,293
	28 Net assets with donor restrictions	168,955	28	127,101
	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	1,469,658	32	1,498,394
33 Total liabilities and net assets/fund balances	2,474,553	33	2,472,490	

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	813,793
2	Total expenses (must equal Part IX, column (A), line 25)	2	785,057
3	Revenue less expenses. Subtract line 2 from line 1	3	28,736
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,469,658
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 on 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	1,498,394

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 type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
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?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

Earthlinks, Inc.

Employer identification number

84-1343224

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations:
 - g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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.")	464,232	501,346	985,467	888,847	791,118	3,631,010
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	464,232	501,346	985,467	888,847	791,118	3,631,010
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)						186,151
6 Public support. Subtract line 5 from line 4.						3,444,859

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	464,232	501,346	985,467	888,847	791,118	3,631,010
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	678	1,871	999	1,361	3,127	8,036
9 Net income from unrelated business activities, whether or not the business is regularly carried on					0	
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	26	313	1,374	2,713	1,401	5,827
11 Total support. Add lines 7 through 10						3,644,873
12 Gross receipts from related activities, etc. (see instructions)					12	452,131
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	94.51%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	94.35%
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 checked="" 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**

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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.		

Section C. Type II Supporting Organizations

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

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 on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
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):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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 3e			
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. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result 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			

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.)

Part II, Line 10 - Other Income Detail

Miscellaneous revenue \$ 5,827

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

Earthlinks, Inc.

84-1343224

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

[] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[] 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 property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] 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 under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

Name of organization

Earthlinks, Inc.

Employer identification number

84-1343224

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
1	\$ 66,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	\$ 35,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	\$ 31,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	\$ 25,043	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Earthlinks, Inc.

84-1343224

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
7	\$ 21,596	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	\$ 27,111	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
9	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Earthlinks, Inc.

Employer identification number

84-1343224

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
8	Various supplies	\$ 20,531	12/31/22

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Employer identification number

Earthlinks, Inc.

84-1343224

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 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.

Table with 2 columns: Description, Amount. Rows include: 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 \$

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - 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 on 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 line 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		452,681		452,681
b Buildings		1,049,596	264,177	785,419
c Leasehold improvements				
d Equipment		68,457	34,115	34,342
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,272,442

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	
(2) Other Liabilities	300,000
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
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 FASB 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). Row 1: Total revenue, gains, and other support per audited financial statements: 813,793. Row 2: Amounts included on line 1 but not on Form 990, Part VIII, line 12. Row 3: Subtract line 2e from line 1: 813,793. Row 4: Amounts included on Form 990, Part VIII, line 12, but not on line 1. Row 5: Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.): 813,793.

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). Row 1: Total expenses and losses per audited financial statements: 785,057. Row 2: Amounts included on line 1 but not on Form 990, Part IX, line 25. Row 3: Subtract line 2e from line 1: 785,057. Row 4: Amounts included on Form 990, Part IX, line 25, but not on line 1. Row 5: Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.): 785,057.

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.

Series of horizontal dotted lines for providing supplemental information.

Part XIII Supplemental Information *(continued)*

Public Inspection Copy

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

Earthlinks, Inc.

Employer identification number

84-1343224

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

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

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Imagine Dinner (event type)		None (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	155,537			155,537
	2 Less: Contributions	107,303			107,303
	3 Gross income (line 1 minus line 2)	48,234			48,234
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	12,600			12,600
	6 Rent/facility costs	13,609			13,609
	7 Food and beverages	15,612			15,612
	8 Entertainment	591			591
	9 Other direct expenses	5,822			5,822
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Subtract line 10 from line 3, column (d)					

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Earthlinks, Inc.

Employer identification number

84-1343224

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

Schedule I (Form 990) (2022)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Housing assistance	11	4,744		N/A	N/A
2 Financial assistance	52	3,215		N/A	N/A
3 Personal needs	69	5,496		N/A	N/A
4					
5					
6					
7					

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

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Earthlinks provides financial support to individuals to obtain and retain housing and support their basic needs. Case managers review all requests and funds are paid directly to landlord or vendor. All recipients are Participants in the Workshop Program, are over 18, are experiencing homelessness and economic poverty. All have disabilities related to trauma and 60% have diagnosed health disabilities. 80% or participants are age 55 or older.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

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

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

Earthlinks, Inc.

Employer identification number

84-1343224

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (Various supplies)	X	19	28,753	Estimated cost
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Public Inspection Copy

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization

Earthlinks, Inc.

Employer identification number

84-1343224

Form 990 - Organization's Mission

Earthlinks cultivates transformation and self-worth with people experiencing homelessness and poverty. By creating opportunities through earth-centered programs, individuals step out of isolation and into community, restoring each other and the planet. Participants create sustainable crafts and work in our organic garden, raise bees, and form a supportive community that assists in finding resources and stabilizing lives that are in crisis.

Form 990, Part III, Line 4a - First Accomplishment

In 2022, COVID continued to create some interruptions to services in the program. Due to social distancing requirements and limited interior space on site, program participation was limited to 69 persons through the year. All Participants are adults experiencing homelessness or housing insecurity and economic poverty. All are over 18 years of age and have incomes from any source of less than \$13,000 per year. The Workshop program engages Participants in working in the garden where fresh food and other produce is grown, in beekeeping and vermiculture (worm composting), and in the workshop where products are created using reclaimed and natural products. Products are sold online and in the on-site shop and at various fairs throughout Colorado. Participants are paid a stipend for participating in the program and receive holistic case management services which result in moving folks from chaos to stability. More than 70% are stably housed within one year of joining the program. While in the program, Participants set goals personal to themselves and more than 80% of Participants will

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

Schedule O (Form 990) 2022

Name of the organization Earthlinks, Inc.	Employer identification number 84-1343224
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achieve or nearly achieve such goals within a year of joining the program. Case managers also work with Participants to insure housing retention, as often housing is lost due to market conditions and other reasons if adequate supports are not in place to prevent such an outcome. In 2022, 90% of participants in the program were housed as of year end.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Form 990 and accompanying schedules are reviewed by the Board Treasurer, Executive Committee, and Board President. Once it has been reviewed, the return is made available to the full Board of Directors for comment before the return is filed.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

CONFLICTS OF INTEREST WERE REQUESTED TO BE DISCLOSED AT EACH MEETING OF THE BOARD AND MINUTES REFLECT THAT NONE WERE DISCLOSED. THERE IS ALSO A CONFLICT OF INTEREST STATEMENT COLLECTED FROM EACH BOARD MEMBER WHERE ANY CONFLICTS ARE TO BE LISTED. NO CONFLICTS WERE REPORTED.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

ANNUAL REVIEWS ARE CONDUCTED WITH ALL EMPLOYEES OF THE ORGANIZATION. THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE EXECUTIVE DIRECTOR'S PERFORMANCE AND SETS HER SALARY AFTER A VOTE BY THE FULL BOARD. REVIEW IS MADE OF SALARY SURVEYS IN THE AREA FOR EXECUTIVE DIRECTORS.

Form 990, Part VI, Line 15b - Compensation Process for Officers

SEE EXPLANATION ABOVE.

Name of the organization

Employer identification number

Earthlinks, Inc.

84-1343224

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
 GOVERNING DOCUMENTS, INCLUDING POLICIES, ARE MAINTAINED ON THE WEBSITE OF
 COLORADO GIVES, WHICH IS MAINTAINED BY THE COMMUNITY FIRST FOUNDATION, AND
 IS ONE OF THE WEBSITES THROUGH WHICH ONLINE DONATIONS ARE MADE TO
 EARTHLINKS. IN ADDITION, THESE DOCUMENTS ARE AVAILABLE AT OUR OFFICE.

Form 990, Part XII, Line 2c - Change in Financial Review Process
 THE FINANCE COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF
 THE FINANCIAL STATEMENTS. THERE WERE NO CHANGES MADE TO THE AUDIT
 OVERSIGHT OR SELECTION PROCESS DURING THE YEAR.

EARTHLINKS, INC.

Financial Statements
As Of December 31, 2022
(With Summarized Financial Information
As Of December 31, 2021)

Together With Independent Auditors' Report

JDS professional
group
certified public accountants, consultants and advisors

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Earthlinks, Inc.:

Opinion

We have audited the accompanying financial statements of Earthlinks, Inc. ("Earthlinks"), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Earthlinks as of December 31, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Earthlinks and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditors' Report (Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Earthlinks' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Earthlinks' internal control. Accordingly, no such opinion is expressed.

Independent Auditors' Report (Continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Earthlinks' ability to continue as a going concern for a reasonable period of time.

We are required to communicate to those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Reporting on Summarized Comparative Information

We have previously audited Earthlinks' December 31, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 2, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

JDS Professional Group

July 24, 2023

EARTHLINKS, INC.

Statement Of Financial Position

As Of December 31, 2022

(With Summarized Financial Information As Of December 31, 2021)

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ASSETS	2022	2021
Current Assets:		
Cash and cash equivalents	\$ 1,077,557	\$ 831,391
Promises to give	87,209	31,472
Accounts receivable	1,767	1,510
Inventory	8,679	10,457
Prepaid expenses	24,836	
Total Current Assets	<u>1,200,048</u>	<u>874,830</u>
Non-Current Assets:		
Assets restricted to investment in land -		
Cash and cash equivalents		300,000
Land, buildings, and equipment, net	<u>1,272,442</u>	<u>1,299,723</u>
Total Non-current Assets	<u>1,272,442</u>	<u>1,599,723</u>
TOTAL ASSETS	<u><u>\$ 2,472,490</u></u>	<u><u>\$ 2,474,553</u></u>
LIABILITIES AND NET ASSETS		
Liabilities -		
Current liabilities:		
Return of contribution to grantor liability	\$ 300,000	\$
Notes payable, current portion	23,985	38,088
Accounts payable and other accrued liabilities	53,325	46,036
Total Current Liabilities	<u>377,310</u>	<u>84,124</u>
Non-Current Liabilities:		
Refundable advance		300,000
Notes payable	<u>596,786</u>	<u>620,771</u>
Total non-current liabilities	<u>596,786</u>	<u>920,771</u>
Total Liabilities	<u>974,096</u>	<u>1,004,895</u>
Net Assets:		
Without donor restrictions	1,371,293	1,300,703
With donor restrictions	<u>127,101</u>	<u>168,955</u>
Total Net Assets	<u>1,498,394</u>	<u>1,469,658</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,472,490</u></u>	<u><u>\$ 2,474,553</u></u>

The accompanying notes are an integral part of the financial statements.

EARTHLINKS, INC.

Statement Of Activities

For The Year Ended December 31, 2022

(With Summarized Financial Information For The Year Ended December 31, 2021)

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	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
Support And Revenue:				
Workshop sales, net of cost of goods sold of \$75,352 and \$61,365, respectively	\$ 18,147	\$	\$ 18,147	\$ 1,432
Foundations and other grants	158,732	264,609	423,341	419,370
Contributions public support	231,721		231,721	337,953
Contributions of nonfinancial assets	28,753		28,753	8,054
Special events, net of direct expenses of \$48,234 and \$14,300, respectively	107,303		107,303	129,831
Interest income	3,127		3,127	1,361
Miscellaneous income	1,401		1,401	2,713
Net assets released from restrictions - Satisfaction of program and time restrictions	306,463	(306,463)		
Total Support And Revenue	855,647	(41,854)	813,793	900,714
Expenses:				
Program Services	629,438		629,438	745,304
Supporting Services - General and administrative	115,146		115,146	97,913
Fundraising	40,473		40,473	26,983
Total Supporting Services	155,619		155,619	124,896
Total Expenses	785,057		785,057	870,200
CHANGES IN NET ASSETS FROM OPERATIONS	70,590	(41,854)	28,736	30,514
Net Assets, Beginning Of Year	1,300,703	168,955	1,469,658	1,439,144
NET ASSETS, END OF YEAR	\$ 1,371,293	\$ 127,101	\$ 1,498,394	\$ 1,469,658

The accompanying notes are an integral part of the financial statements.

EARTHLINKS, INC.Statement Of Functional Expenses For the Year Ended December 31, 2022
(With Summarized Comparative Totals For The Year Ended December 31, 2021)

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	Program Services	Management And General	Fundraising	Total Supporting Services	2022 Total	2021 Total
Salaries, payroll taxes and benefits	\$ 432,957	\$ 51,132	\$ 24,434	\$ 75,566	\$ 508,523	\$ 580,096
Professional and contract services	27,209	38,476	500	38,976	66,185	76,870
Supplies and offices expenses	30,287	6,104	5,774	11,878	42,165	35,076
Bank charges	2,405	2,271	2,836	5,107	7,512	5,403
Occupancy	20,443	2,068		2,068	22,511	24,960
Depreciation	36,451	4,388	2,194	6,582	43,033	43,533
Direct assistance	13,455			-	13,455	11,575
Interest	23,766	2,791		2,791	26,557	27,420
Transportation	5,522			-	5,522	5,673
Information technology	4,155	3,345	1,420	4,765	8,920	12,084
Insurance	16,882	2,610	381	2,991	19,873	20,085
Furniture and equipment - non-capital	11,389	874		874	12,263	13,591
Groceries	3,415	167		167	3,582	4,031
Marketing and development	170	404	33	437	607	2,474
Conferences, conventions, and meeting	635	86		86	721	3,730
All other expenses	297	430	2,901	3,331	3,628	3,599
Total	<u>\$ 629,438</u>	<u>\$ 115,146</u>	<u>\$ 40,473</u>	<u>\$ 155,619</u>	<u>\$ 785,057</u>	<u>\$ 870,200</u>

The accompanying notes are an integral part of these financial statements.

EARTHLINKS, INC.

Statement Of Cash Flows

For The Year Ended December 31, 2022

(With Summarized Financial Information For The Year Ended December 31, 2021)

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	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Changes in net assets from operations	\$ 28,736	\$ 30,514
Adjustment to reconcile changes in net assets to net cash provided by operating activities:		
Forgiveness of PPP loan		(54,600)
Depreciation	43,033	43,533
Changes in assets and liabilities -		
(Increase) decrease in promise to give	(55,737)	37,980
(Increase) in accounts receivable	(257)	(415)
Decrease in inventory	1,778	6,648
(Increase) in prepaids	(24,836)	
Increase in accounts payable and other accrued liabilities	7,289	5,496
Net cash provided by operating activities	<u>6</u>	<u>69,156</u>
Cash flows from investing activities:		
Purchases of equipment and improvements to property	(15,752)	(14,333)
Net cash (used in) investing activities	<u>(15,752)</u>	<u>(14,333)</u>
Cash flows from financing activities:		
Principal payments on notes and mortgage payable	(38,088)	(22,223)
Net cash (used in) financing activities	<u>(38,088)</u>	<u>(22,223)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(53,834)	32,600
Cash And Cash Equivalents, Beginning Of Year	<u>1,131,391</u>	<u>1,098,791</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,077,557</u>	<u>\$ 1,131,391</u>
Supplemental Cash Flow Information		
Cash paid for interest	<u>\$ 26,557</u>	<u>\$ 27,420</u>

The accompanying notes are an integral part of the financial statements.

EARTHLINKS, INC.

Statement Of Cash Flows

For The Year Ended December 31, 2022

(With Summarized Financial Information For The Year Ended December 31, 2021)

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	<u>2022</u>	<u>2021</u>
Reconciliation of cash and restricted cash reported within the Statement of Financial Position that sum to the total of the same such amounts in the Statement of Cash Flows:		
Cash and cash equivalents	\$ 1,077,557	\$ 831,391
Cash and cash equivalents - restricted		<u>300,000</u>
	<u>\$ 1,077,557</u>	<u>\$ 1,131,391</u>

The accompanying notes are an integral part of the financial statements

(1) **Nature Of Earthlinks**

Earthlinks, Inc. (“Earthlinks”) is a nonprofit corporation formed on May 1, 1996, in Denver, Colorado. Earthlinks’ mission is to cultivate transformation and self-worth with people experiencing homelessness and poverty. By creating opportunities through Earth-centered programs, individuals step out of isolation and into community – restoring each other and the planet. Earthlinks’ major program, the workshop program, is a social-enterprise program where participants who are homeless and low-income do organic gardening and create Earth-friendly products. Participants are paid an hourly stipend for their work.

Earthlinks’ workshop typically serves an average of 65 participants at one time who are currently experiencing homelessness or who have been homeless in the past through a community-based gardening and craft-workshop setting. Crafts created are then sold to the public to help defray the cost of the program.

While in the program, participants are expected to set personal goals for positive transformation in their lives. Participants meet with program staff for assistance in meeting their goals, such as staying in recovery, obtaining housing, applying for benefits, and reuniting with family. Food grown in Earthlinks’ gardens is used to relieve food insecurity for its participants and others.

Earthlinks has two additional programs: Day Trips into Nature and a Coffee Shop Employment initiative. From its inception, Earthlinks has offered Day Trips into Nature to participants in its programs as well as others experiencing homelessness as a means of breaking the cycle of boredom and chaos in the lives of those experiencing homelessness, and as a means of initiating the formation of community among those on the street.

The Coffee Shop Employment Initiative opened in July, 2021, after a substantial delay due to COVID-19 and related permitting issues. This program is designed to provide employment opportunities for those who face barriers to typical employment.

(2) **Summary Of Significant Accounting Policies**

Method Of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis Of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed

by its donors: net assets without donor restrictions and with donor restrictions as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Cash And Cash Equivalents

Earthlinks considers all highly liquid investments with an original maturity of three months or less to be considered cash and cash equivalents.

Inventory

Inventory consists of capitalized labor (stipends) and workshop materials and is stated at lower of cost or net realizable value. No reserve for obsolete or slow-moving inventory has been recorded for the year ended December 31, 2022, as management believes the amount to be insignificant.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates, and those differences could be immaterial.

Accounts Receivable

Accounts receivable generally require payment within thirty days of the invoice date and are stated at the invoice amount. Account balances with invoices over ninety days old are considered delinquent. The Earthlinks' policy for charging off receivables is when future payments thereon are determined to be improbable.

Measure Of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to Earthlinks' ongoing program services. Non-operating activities are limited to resources that generate other activities considered to be of a more unusual or nonrecurring nature.

Revenue Recognition

Special events revenues are recognized as the events are held. Sponsorships are recognized as a contribution as Earthlinks does not provide any material benefits to the sponsors. Other revenue is recognized as services are performed.

Promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be received in more than one year. As of December 31, 2022, all promises to give are expected to be received within one year.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence or nature of any donor restrictions. Support that is donor-restricted is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as changes in net assets with donor restrictions.

Conditional contributions with a measurable performance or other barrier and a right of return/right of release are not recognized until the conditions on which they depend have been met.

Donated services are reported as contributions when services create or enhance nonfinancial assets or would be purchased if they require specialized skills and are provided by individuals possessing those skills. Donated equipment and materials are recorded at estimated fair values as revenue and expense, or capitalized assets, depending on the nature of the donation.

Earthlinks receives substantial support from volunteers who donate their time to accomplish its mission. The value of such time is not included in the accompanying financial statements unless the criteria for recognition of such volunteer effort under accounting and reporting standards prescribed for a not-for-profit organization has been satisfied. Earthlinks had an estimated total of approximately 3,800 volunteer hours from community members and participants not recorded in the financial statements for 2022.

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

Merchandise sales revenue is recognized when a sale occurs. The performance obligation consists of delivering the goods or services to the customer. Revenue is recognized when the services are completed.

Functional Reporting of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. The allocations are determined by management on a rational and systematic basis. Salaries and benefits are allocated on a time and effort basis. Occupancy and depreciation expense are allocated on square footage. Supplies and office expenses, information technology, insurance, furniture and equipment non-capital, bank and credit card fees, and other expense are reflected as direct costs and if allocated, based upon a time and effort basis.

Property And Equipment

Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of donation. The costs for property and equipment over \$1,000 are capitalized. Purchases of property and equipment of less than \$1,000 are expensed. Depreciation is computed on a straight-line basis over the estimated useful life of the related asset. The depreciable useful life of the equipment, furniture and fixtures, and vehicles assets is 5-7 years. The depreciable useful life of the land and building improvements is 15-40 years.

Earthlinks has no leased property or equipment.

Summarized Prior-Year Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Earthlinks' financial statements for the year ended December 31, 2021, from which the summarized information was derived.

Certain amounts have been reclassified in the prior year for comparative purposes.

Subsequent Events

Management has evaluated subsequent events through July 24, 2023, which is the date the financial statements were available to be issued, and has considered any relevant matters in the preparation of the financial statements and footnotes.

EARTHLINKS, INC.

Notes To Financial Statements
For The Year Ended December 31, 2022

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(3) Tax Exempt Status

Earthlinks has previously received notice from the Internal Revenue Service of exemption from income tax under Section 501(c)(3) of the Internal Revenue Code. Income from activities not directly related to the Earthlinks' tax-exempt purpose is subject to taxation as unrelated business income. Also, donors are entitled to a charitable deduction for their contribution to Earthlinks.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Earthlinks is no longer subject to U.S. federal tax audits on its Form 990 for years prior to 2019. The years subsequent to these years contain matters that could be subject to differing interpretations of applicable tax laws and regulations. Although the outcome of tax audits is uncertain, Earthlinks believes no issues would arise.

(4) Property And Equipment

Property and equipment consisted of the following as of December 31, 2022:

Land	\$ 452,681
Buildings and improvements	1,049,596
Equipment	19,573
Furniture and fixtures	29,384
Vehicles	19,500
Less accumulated depreciation	(298,292)
	<u>\$ 1,272,442</u>

Depreciation expense was \$43,033 for the year ended December 31, 2022.

(5) Concentrations Of Credit Risk

Earthlinks' cash demand deposits are held at financial institutions at which deposits are insured up to \$250,000 by the FDIC. As of December 31, 2022, Earthlinks' cash demand deposits were in excess of the FDIC's insurance limit by approximately \$99,000.

EARTHLINKS, INC.

Notes To Financial Statements
For The Year Ended December 31, 2022

Page -14-

(6) Notes Payable

In October 2020, Earthlinks borrowed \$650,000 which was used to pay off the existing note and to purchase a piece of land contiguous to the Earthlinks' existing property. The new note has a fixed rate of 4% interest and a balloon payment of \$468,259 in October 2030. The balance of this note as of December 31, 2022, is \$615,965, net of loan costs of \$5,086, which are amortized on the straight-line basis. Monthly principal and interest payments total \$3,452. The note is secured by properties located at 2700 West 13th Avenue and 2746 West 13th Avenue.

On April 1, 2014, Earthlinks entered into a promissory note of \$75,000 with an original per annum fixed rate of 3% interest, maturing April 1, 2019. Earthlinks executed a renewal of the note on March 1, 2019, for the balance of \$37,438 beginning April 1, 2019, for a fixed interest rate of 3% per annum maturing on April 1, 2024. The balance of the note as of December 31, 2022, was \$9,892. During 2022, Earthlinks made principal payments of \$7,651, and interest payments of \$422.

On June 1, 2014, Earthlinks entered into a promissory note of \$15,000 with an original maturity of December 31, 2016. The note has been extended several times with the most recent extension to December 31, 2022. Interest accrues at 1% per annum. During 2022, the loan was paid off in full.

The following principal payments for the two notes are as follows:

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 23,985	\$ 25,548	\$ 49,533
2024	18,733	24,721	43,454
2025	17,511	23,910	41,421
2026	18,262	23,160	41,422
2027	19,043	22,378	41,421
Thereafter	523,237	58,929	582,166
	<u>\$ 620,771</u>	<u>\$ 178,646</u>	<u>\$ 799,417</u>

(7) Refundable Advances/Return of Contribution to Grantor Liability

In 2020, Earthlinks received a conditional grant from a foundation for \$300,000 to be used to purchase additional property adjacent to Earthlinks existing property. The agreement was made for a one-year period beginning December 14, 2020, which was subsequently extended. At the time the grant was made, Earthlinks believed it had a verbal agreement with a seller for a property. However, the agreement was later rescinded by the seller. Subsequent to year end, the \$300,000 was returned to the foundation.

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(8) Expenses

Total expenses incurred during the year ended December 31, 2022, are as follows:

	Program Services	General and Administrative	Fundraising	Total
Total expenses reported by function	\$ 629,438	\$ 115,146	\$ 40,473	\$ 785,057
Cost of goods sold	75,352			75,352
Direct benefits to donor			48,234	48,234
Total	<u>\$ 704,790</u>	<u>\$ 115,146</u>	<u>\$ 88,707</u>	<u>\$ 908,643</u>

(9) Contributions Of Nonfinancial Assets

Gifts-In-Kind

Earthlinks received in-kind supplies during the year ended December 31, 2022, in the amount of \$28,753.

Supplies were valued using U.S. retail prices (principal market) of identical items and was used to support Earthlinks program.

(10) Net Assets With Donor Restrictions

Net assets with donor restrictions: The net assets with donor restrictions were available for the following purposes as of December 31, 2022:

Subject to purpose restriction:

Coffee shop	\$ 31,406
Executive director salary	2,544
Facilities	6,406
Peer support	2,750
Workshop	25,786
Total purpose restrictions	<u>68,892</u>

Subject to the passage of time:

Time restricted contributions	58,209
	<u>\$ 127,101</u>

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(11) Liquidity

The following reflects Earthlinks' financial assets as of December 31, 2022:

Financial assets:	
Cash and cash equivalents	\$ 1,077,557
Promises to give	87,209
Accounts receivable	<u>1,767</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,166,533</u>

As part of Earthlinks' liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.