

FOR PUBLIC RELEASE

Prager Metis CPAs, LLC
14 Penn Plaza, Suite 1800
New York , NY 10122

Christodora, Inc.
1 East 53rd Street, 6th Floor
New York, NY 10022

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Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

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

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Christodora, Inc.		D Employer identification number 13-5562192
	Doing business as		E Telephone number 2123715225
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	1 East 53rd Street	6th F1	G Gross receipts \$ 3,117,326.
	City or town, state or province, country, and ZIP or foreign postal code New York, NY 10022		
F Name and address of principal officer: Salma Choudhury-Muro 1 East 53rd Street, New York, NY 10022		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number	

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

J Website: **www.christodora.org**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1897** **M** State of legal domicile: **NY**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To help NYC students thrive through enviro science, nature connections & positive youth devpmt		
	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	22
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	44
	6 Total number of volunteers (estimate if necessary)	6	36
	7 a 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)	688,514.	1,010,273.
	9 Program service revenue (Part VIII, line 2g)	180,389.	291,433.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	935,943.	20,813.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	375,210.	178,649.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,180,056.	1,501,168.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	141,375.	135,160.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	770,758.	907,689.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) 192,930.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	503,151.	660,918.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,415,284.	1,703,767.	
19 Revenue less expenses. Subtract line 18 from line 12	764,772.	-202,599.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 12,627,821.	End of Year 10,071,273.
	21 Total liabilities (Part X, line 26)	150,490.	132,824.
	22 Net assets or fund balances. Subtract line 21 from line 20	12,477,331.	9,938,449.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	Salma Choudhury-Muro, Executive Director Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Michael E Williams	Preparer's signature	Date 11/06/23	Check if self-employed <input type="checkbox"/>	PTIN P01054634
	Firm's name Prager Metis CPAs, LLC	Firm's EIN 06-1667465	Firm's address 14 Penn Plaza, Suite 1800 New York, NY 10122	Phone no. (212)-643-0099	

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

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. Christodora, Inc.	Taxpayer identification number (TIN) 13-5562192
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1 East 53rd Street, 6th Floor	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. New York, NY 10022	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

Christodora, Inc.

- The books are in the care of ▶ **1 East 53rd Street - New York, NY 10022**

Telephone No. ▶ **2123715225** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **November 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2022** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: To encourage the positive academic and developmental growth of New York City youth through stimulating educational and challenging outdoor programs. 3x winner of Hi-Impact Award for Program Excellence

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 [X] No

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

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

4a (Code:) (Expenses \$ 968,927. including grants of \$ 135,160.) (Revenue \$ 269,933.) Christodora's wilderness camp, Manice Education Center (MEC), located in the Hoosac mountain range of northern Berkshire County in Massachusetts, provides the main facility for programs in environmental education, wilderness immersion and development of social-emotional skills. MEC offers students between the ages of 11 and 18 a carefully constructed ladder of opportunities beginning with the one-week Introductory Course for sixth graders, proceeding to longer Foundation and Advanced courses, and cumulating with intensive High School Leadership Training and BRIDGE career readiness programs. Building on foundations of the "3 Rs" (positive risk-taking, respect and responsibility), students set goals, work on team projects, study ecology and leadership and master challenging backcountry adventures.

4b (Code:) (Expenses \$ 127,869. including grants of \$ 0.) (Revenue \$ 0.) Christodora's New Youth Conservationists and other weekend/out-of-school time programs enable students to stay active and connected year-round and to become agents of renewal within their communities and in natural areas throughout the city. Ongoing weekend programs are based at Bronx River Park in the Bronx. With expert peer leadership, they perform community service, conservation and citizen science projects and continue Christodora's traditions of environmental stewardship, community engagement and leadership. Students gain exposure to career pathways and develop job readiness skills.

4c (Code:) (Expenses \$ 126,413. including grants of \$) (Revenue \$ 21,500.) Christodora's Winter Ecology Program (WEP) brings teams of Christodora environmental educators to over 70 middle and high school classrooms in under-resourced neighborhoods for an engaging and hands-on 7-week Introduction to Ecology course. The curriculum is customized to meet the needs of each classroom and teacher and is aligned with NY State and Next Generation Science Standards. This hands-on course inspires many students to become involved in our afterschool and Summer Ecology and Leadership programs. In a usual year, 22 school groups take transformative 3-day field trips to the MEC.

4d Other program services (Describe on Schedule O.) (Expenses \$ 3,317. including grants of \$ 0.) (Revenue \$ 0.)

4e Total program service expenses 1,226,526.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax 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	1a 8	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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.		
	1a 22		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 21		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NY, MA
- 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
Christodora, Inc. - 2123715225
1 East 53rd Street, New York, NY 10022

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Judith Rivkin Executive Director	40.00	X					162,327.	0.	0.	
(2) Tatiana Pouschine Chair & Treasurer	3.00	X		X			0.	0.	0.	
(3) Pamela Manice President	2.00	X		X			0.	0.	0.	
(4) Dilip Advani Vice President	1.00	X		X			0.	0.	0.	
(5) William Ambler Secretary	1.00	X		X			0.	0.	0.	
(6) Chris Carty Director	1.00	X					0.	0.	0.	
(7) Christine Carty Director	1.00	X					0.	0.	0.	
(8) Katrina Cary Director	1.00	X					0.	0.	0.	
(9) Raymond DiPrinzio Director	1.00	X					0.	0.	0.	
(10) Edward H. Elliman Director	1.00	X					0.	0.	0.	
(11) Genevieve Goelet Director	1.00	X					0.	0.	0.	
(12) Mathew Koven Director	1.00	X					0.	0.	0.	
(13) Elizabeth Kuhlenkamp Director	1.00	X					0.	0.	0.	
(14) Christopher McKenzie Director	1.00	X					0.	0.	0.	
(15) Robert Michelin Director	1.00	X					0.	0.	0.	
(16) Shyamli Milam Director	1.00	X					0.	0.	0.	
(17) Cecilia Artacho Oh Director	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Eva Pomice Director	1.00	X						0.	0.	0.
(19) James S.R. Rose Director	1.00	X						0.	0.	0.
(20) Sin Senh Director	1.00	X						0.	0.	0.
(21) J Christopher Walsh Director	1.00	X						0.	0.	0.
(22) William Washburn Director	1.00	X						0.	0.	0.
1b Subtotal								162,327.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								162,327.	0.	0.

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 1

	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
NONE		

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

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	235,370.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	113,520.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	661,383.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 35,384.				
	h Total. Add lines 1a-1f		1,010,273.				
Program Service Revenue	2 a Youth Development Services	Business Code					
		611710	269,933.	269,933.			
	b School Sponsored Youth Developmen	611710	21,500.	21,500.			
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f		291,433.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		44,407.			44,407.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				1,499,381.			
	b Less: cost or other basis and sales expenses	7b	1,522,975.				
	c Gain or (loss)	7c	-23,594.				
	d Net gain or (loss)		-23,594.			-23,594.	
8 a Gross income from fundraising events (not including \$ 235,370. of contributions reported on line 1c). See Part IV, line 18	8a		226,653.				
			93,183.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			133,470.			133,470.	
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a Investment partnership net realiz	Business Code					
		523000	45,179.			45,179.	
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d		45,179.					
12 Total revenue. See instructions		1,501,168.	291,433.	0.	199,462.		

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	135,160.	135,160.		
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				
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	810,474.	593,226.	70,000.	147,248.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	97,215.	73,060.	8,040.	16,115.
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	37,389.		37,389.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	45,857.		45,857.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	80,513.	13,190.	65,323.	2,000.
12 Advertising and promotion				
13 Office expenses	45,616.	21,717.	20,296.	3,603.
14 Information technology	2,880.			2,880.
15 Royalties				
16 Occupancy	106,410.	88,488.	14,922.	3,000.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	60,056.	60,056.		
23 Insurance	50,573.	45,074.	5,241.	258.
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 <u>Transportation for prog</u>	73,109.	73,109.		
b <u>Food services for progr</u>	47,351.	40,650.	6,701.	
c <u>Other costs</u>	35,708.	17,882.		17,826.
d <u>Repairs and maintenance</u>	22,737.	22,737.		
e All other expenses _____	52,719.	42,177.	10,542.	
25 Total functional expenses. Add lines 1 through 24e	1,703,767.	1,226,526.	284,311.	192,930.
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) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	133,838.	1	239,173.
	2 Savings and temporary cash investments	826,017.	2	389,486.
	3 Pledges and grants receivable, net	90,038.	3	73,612.
	4 Accounts receivable, net	14,209.	4	3,520.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	57,411.	9	9,137.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,672,437.		
	b Less: accumulated depreciation	10b 620,569.	997,484.	10c 1,051,868.
	11 Investments - publicly traded securities	5,843,652.	11	4,361,452.
	12 Investments - other securities. See Part IV, line 11	4,659,544.	12	3,860,111.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	5,628.	15	82,914.
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,627,821.	16	10,071,273.	
Liabilities	17 Accounts payable and accrued expenses	36,470.	17	52,982.
	18 Grants payable		18	
	19 Deferred revenue	500.	19	500.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	113,520.	25	79,342.
	26 Total liabilities. Add lines 17 through 25	150,490.	26	132,824.
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	12,477,331.	27	9,898,449.
	28 Net assets with donor restrictions		28	40,000.
	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	12,477,331.	32	9,938,449.
	33 Total liabilities and net assets/fund balances	12,627,821.	33	10,071,273.

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	1,501,168.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,703,767.
3	Revenue less expenses. Subtract line 2 from line 1	3	-202,599.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,477,331.
5	Net unrealized gains (losses) on investments	5	-2,336,283.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,938,449.

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?		X
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		
b Were the organization's financial statements audited by an independent accountant?	X	
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		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2022)

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 Christodora, Inc.	Employer identification number 13-5562192
------------------------------------------------------	-----------------------------------------------------

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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.")	755,470.	627,834.	702,830.	688,514.	1010273.	3784921.
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	755,470.	627,834.	702,830.	688,514.	1010273.	3784921.
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)						816,199.
6 Public support. Subtract line 5 from line 4.						2968722.

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	755,470.	627,834.	702,830.	688,514.	1010273.	3784921.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	44,264.	57,938.	52,470.	44,619.	44,407.	243,698.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						4028619.
12 Gross receipts from related activities, etc. (see instructions)					12	2,102,519.
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	73.69 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	76.57 %
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 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>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.</i>		
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? <i>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.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>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).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <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? <i>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.</i>	Yes	No
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? <i>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.</i>		
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? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 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		

Schedule A (Form 990) 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.)

Multiple horizontal lines for supplemental information.

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 **Christodora, Inc.** Employer identification number **13-5562192**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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)?

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2022

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? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		371,596.		371,596.
b Buildings		1,014,928.	369,175.	645,753.
c Leasehold improvements				
d Equipment		285,913.	251,394.	34,519.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,051,868.

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) Investment in private		
(B) investment funds	3,860,111.	End-of-Year Market Value
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	3,860,111.	

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, 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) Operating lease liability	79,342.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	79,342.

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.

1	Total revenue, gains, and other support per audited financial statements	1	-1,016,132.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-2,336,283.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-2,336,283.
3	Subtract line 2e from line 1	3	1,320,151.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	45,857.
b	Other (Describe in Part XIII.)	4b	135,160.
c	Add lines 4a and 4b	4c	181,017.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,501,168.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements	1	1,522,750.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,522,750.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	45,857.
b	Other (Describe in Part XIII.)	4b	135,160.
c	Add lines 4a and 4b	4c	181,017.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,703,767.

Part XIII Supplemental Information.

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

Part X, Line 2:

Christodora is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Christodora, as a public charity, qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

As of December 31, 2022, management has determined that there are no significant uncertain tax positions requiring recognition in Christodora's financial statements.

Part XI, Line 4b - Other Adjustments:

Part XIII Supplemental Information *(continued)*

Scholarship underwriting program income 135,160.

Part XII, Line 4b - Other Adjustments:

Scholarship underwriting program income 135,160.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Annual Benefit (event type)	(event type)	None (total number)	
Revenue	1	Gross receipts	462,023.		462,023.
	2	Less: Contributions	235,370.		235,370.
	3	Gross income (line 1 minus line 2)	226,653.		226,653.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	93,183.		93,183.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			93,183.
	11	Net income summary. Subtract line 10 from line 3, column (d)			133,470.

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: _____

Part IV Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **Christodora, Inc.** Employer identification number **13-5562192**

Part I General Information on Grants and Assistance

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

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

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

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Scholarships to underwrite the cost of the MEC and GMF program	98	135,160.	0.	other	discount applied to the cost of registration, based on financial need and other criteria

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:

Scholarships are provided to students attending the MEC and GMF programs based on economic need, applications are maintained on file and reviewed by management.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
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

Christodora, Inc.

Employer identification number

13-5562192

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|-------------------------------------------|---------------------------------------------------|
| First-class or charter travel | Housing allowance or residence for personal use |
| Travel for companions | Payments for business use of personal residence |
| Tax indemnification and gross-up payments | Health or social club dues or initiation fees |
| Discretionary spending account | Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|-------------------------------------|-------------------------------------------------------------------------------------|
| Compensation committee | Written employment contract |
| Independent compensation consultant | Compensation survey or study |
| Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Judith Rivkin Executive Director	(i)	142,327.	20,000.	0.	0.	0.	162,327.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization: **Christodora, Inc.** Employer identification number: **13-5562192**

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	X	5	35,384.	Published value
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 ()				
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**

	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.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2022

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

Christodora, Inc.

Employer identification number

13-5562192

Form 990, Part III, Line 4a, Program Service Accomplishments:

Half of the staff are returning alumni, providing intensive small group support, and serving as powerful role models for success.

MEC also hosts school groups for multi-day field trips during the fall and spring, often in connection with the in-classroom Winter Ecology Program (WEP).

In 2022 the Organization provided scholarships to 98 attendees.

Form 990, Part III, Line 4d, Other Program Services:

Through the Elliman Scholars program, the most motivated and dedicated students can attend partner programs including National Outdoor Leadership Schools ("NOLS"), the Teton Science Schools, Outward Bound and the Environmental Studies Summer Youth Institute at Hobart and William Smith Colleges.

Expenses \$ 3,317. including grants of \$ 0. Revenue \$ 0.

Form 990, Part V, Line 13, List of States with Qualified Health Plans:

NY, MA

Form 990, Part VI, Section B, line 11b:

Copy of Form 990 is furnished to each member of the board for review before the return is filed.

Name of the organization Christodora, Inc.	Employer identification number 13-5562192
-----------------------------------------------	----------------------------------------------

Form 990, Part VI, Section B, Line 12c:

Conflict of interest declaration form is signed by directors and officers at board meeting discussing annual financial statements and administrative staff follows up through the year.

Form 990, Part VI, Section B, Line 15:

Each year the board reviews salary information on comparable key positions available through industry surveys and other research.

Form 990, Part VI, Section C, Line 18:

Form 1023 is available for public inspection at the organization's office, upon request.

Form 990, Part VI, Section C, Line 19:

The organization's Form 990 is available for public inspection at the organization's office, on the website and on Guidestar, and can be sent electronically on request. Organization's governing documents, conflict of interest policy and financial statements are provided electronically on request.

Office Use Only: Fiscal Year

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

(617) 727-2200, ext. 2101
www.mass.gov/ago/charities

Form PC

Report for the Fiscal Period: 01/01/22 to 12/31/22

AG Account #: 012740 Federal ID #: 13-5562192

Electronic Payment Confirmation #:
Attach printout of electronic payment confirmation.

Electronic Payment Date:

When did the organization first engage in charitable work in Massachusetts? 06/01/1981

Has the organization applied for or been granted IRS tax exempt status? [X] Yes [] No

If yes, date of application OR date of determination letter: 04/01/2002

IRS Exemption under 501(c): 3

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions? [X] Yes [] No

Organization Data

Name: Christodora, Inc.

Mailing Address: 1 East 53rd Street, 6th Floor

City: New York State: NY ZIP: 10022

Phone Number: 2123715225 Fax Number:

Email: info@christodora.org Website: www.christodora.org

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions. Enter up to 2 codes from Table 3 for your organization's main purpose(s)

Table with 4 columns: Category, Code, Category, Code. Rows include County (Table 1) with code 2, and Type of Organization (Table 2) with code 15. Organization Purpose Code 1 has code 8, and Organization Purpose Code 2 is blank.

Please check box if final return prior to dissolution: []

- Check all items attached (if applicable)
[X] Filing Fee or Printout of Electronic Payment Confirmation
[X] Copy of IRS Return
[X] Audited Financial Statements/Review
[] Amended Articles/By-Laws
[X] Schedule A-1
[X] Schedule A-2
[] Schedule RO
[] Schedule VCO
[] Probate Account

Office Use Only: Payment Received

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

- On what date was the organization created? 01/15/1897
- Where was the organization created? New York
- What is the form of organization? (check one)

Corporation <input checked="" type="checkbox"/>	Testamentary Trust
Unincorporated Association	Inter Vivos Trust

Other (please describe): _____

- Was your organization related to any other organization(s) during the reporting year (see definition "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14. Yes No

5. Enter your summary of financial data:

Financial Data		Amounts
A.	Contributions, gifts, grants, and similar amounts received	1,010,273.
B.	Gross support and revenue	1,524,762.
C.	Program services and similar amounts paid out	1,226,526.
D.	Fundraising expenses	192,930.
E.	Management and general expenses	284,311.
F.	Payments to affiliates	0.
G.	Total expenses	1,703,767.
H.	Net assets or fund balances at the end of the year	9,938,449.

6. List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	Judith Rivkin Executive Director	40.00	162,327.	0.	0.
2.	Julie M Dauer Fin and Adm Mgr	40.00	68,000.	0.	0.
3.	Brett Billings MEC Director	40.00	61,637.	0.	0.
4.	Alexis Sanborn Dev & Com Mgr	40.00	73,586.	0.	0.
5.	Joseph Bordeau Grounds Manager	40.00	56,660.	0.	0.

- Was any compensation provided to any of the individuals listed in question 6 above not quantified in your response to 6? If yes, please provide explanation (attach separate sheet). Yes No

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	Julep Consulting	17,500.	business consulting
2.	Prager Metis, LLC	27,389.	Audit and tax
3.	Makaira Investors LP	25,589.	Investment management
4.	Abrams Capital Partners LP	20,238.	Investment management
5.	Schall & Russo Planning Works	25,500.	Employment search

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number) :

Bank	Address	Phone Number
Various	Various, New York, NY	

10. What is the organization's accounting method? Cash Accrual
 Other (specify): _____

11. If organization's mailing address is a P.O. Box, list the organization's full street address:
 Address: _____
 City: _____ State: _____ ZIP Code: _____

12. Contact Person Name: _____
 Street Address: _____
 City: _____ State: _____ ZIP Code: _____
 Phone Number: _____

13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf? Yes No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions? Yes No

If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box below to identify which exemption applies to your organization.

a religious organization	<input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. (The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.)	<input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.

Statement 1

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.

Statement 2

18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.

Statement 3

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state? Yes No

Statement 4

If yes attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.

FORM PC	Name, Address, Phone of Other Offices	Statement 1
---------	---------------------------------------	-------------

<u>Name and Address</u>	<u>Phone Number</u>
none	

FORM PC	Officers, Directors, Trustees and Executives	Statement 2
---------	----------------------------------------------	-------------

<u>Name and Address</u>	<u>Title</u>
Judith Rivkin 1 East 53rd Street, 6th Floor New York, NY 10022	Executive Director
Tatiana Pouschine 1 East 53rd Street, 6th Floor New York, NY 10022	Chair & Treasurer
Pamela Manice 1 East 53rd Street, 6th Floor New York, NY 10022	President
Dilip Advani 1 East 53rd Street, 6th Floor New York, NY 10022	Vice President
William Ambler 1 East 53rd Street, 6th Floor New York, NY 10022	Secretary
Chris Carty 1 East 53rd Street, 6th Floor New York, NY 10022	Director
Christine Carty 1 East 53rd Street, 6th Floor New York, NY 10022	Director
Katrina Cary 1 East 53rd Street, 6th Floor New York, NY 10022	Director

Christodora, Inc.

13-5562192

Raymond DiPrinzio
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Edward H. Elliman
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Genevieve Goelet
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Mathew Koven
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Elizabeth Kuhlenkamp
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Christopher McKenzie
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Robert Michelin
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Shyamli Milam
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Cecilia Artacho Oh
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Eva Pomice
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

James S.R. Rose
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Sin Senh
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

J Christopher Walsh
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

William Washburn
1 East 53rd Street, 6th Floor
New York, NY 10022

Director

Name and Address

Area of Responsibility

Judith Rivkin, Exec Dir
1 East 53rd Street
New York, NY 10022

Authorized to sign checks

Judith Rivkin, Exec Dir
1 East 53rd Street
New York, NY 10022

Responsible for custody of funds

Judith Rivkin, Exec Dir
1 East 53rd Street
New York, NY 10022

Responsible for distribution of funds

Judith Rivkin, Exec Dir
1 East 53rd Street
New York, NY 10022

Responsible for fundraising

Judith Rivkin, Exec Dir
1 East 53rd Street
New York, NY 10022

Custody of financial records

Tatiana Pouschine, Treas
1 East 53rd Street
New York, NY 10022

Authorized to sign checks

Tatiana Pouschine, Treas
1 East 53rd Street
New York, NY 10022

Responsible for custody of funds

State

Reg Agency

New York

New York State Attorney General

Date of Reg

Reg Number

Other Names Used

01/01/80

004254

Solicit Date

Type of Solicitation

12/31/21

Mass mailings

20. Has this organization or any of its officers, directors, or employees:

If yes, please attach an explanation.

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions? Yes No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency? Yes No
- (c) Been the subject of a proceeding regarding any solicitation or registration? Yes No
- (d) Entered into a voluntary agreement of compliance or consent judgment with, any government agency or in a case before a court or administrative agency? Yes No

21. Have any restrictions been removed during the year from donor-restricted funds?

If yes, please attach an explanation.

Yes No

Statement 5

22. Have donor-restricted funds been loaned to unrestricted funds?

If yes, please attach an explanation.

Yes No

Statement 6

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see instructions and definition sections). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above? Yes No
- (b) Do you have such an agreement with any individual described in Related Party definition, sections (a) or (b)? Yes No

If you answered yes for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.

restrictions have been met and funds were expended as allowed by the donors stipuations

no

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relatives, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver or interest not otherwise reported).

If the answer to any part of Question 24 is yes, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.

During the year:		
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H.	Has your organization paid or become obligated to pay wages, salary, or other compensation to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors or trustees has a relationship?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Signature Required

Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Printed Name: Salma Choudhury-Muro

Title: Executive Director

Name of Preparer: Prager Metis CPAs, LLC

Address 14 Penn Plaza, Suite 1800

City New York State NY ZIP Code 10122

Phone Number (212)-643-0099

**Schedule A-1
Solicitation Activities During Fiscal Year Covered By This Report**

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input checked="" type="checkbox"/>	Via the Internet	<input type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input checked="" type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

Other (specify): _____

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-1 ctd.
Solicitation Activities During Fiscal Year Covered By This Report

Identify the individuals who will have final responsibility for the charity's custody of contributions:

Judith Rivkin

Name and Title: Exective Director

Address 1 East 53rd Street

City New York

State NY

ZIP Code 10022

Name and Title:

Address

City

State

ZIP Code

Name and Title:

Address

City

State

ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

Judith Rivkin

Name and Title: Exective Director

Address 1 East 53rd Street

City New York

State NY

ZIP Code 10022

Name and Title:

Address

City

State

ZIP Code

Name and Title:

Address

City

State

ZIP Code

Schedule A-2
Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (check all that apply):

Table with 2 columns of solicitation activities and checkboxes. Checked items include Mass Mailing, Entertainment event, Individual Mailings, Corporate solicitations, and Grant Proposals.

Other (specify):

Identify the method or methods you expect to use for the fundraising (check all that apply):

Table with 2 columns of fundraising methods and checkboxes. Checked items include Own employees and Volunteers.

* Provide applicable names and addresses:

Professional Solicitor Name:

Address

City State ZIP Code

Professional Fundraising Counsel Name:

Address

City State ZIP Code

Commercial Co-Venturer Name:

Address

City State ZIP Code

Schedule A-2 ctd.
Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

Identify the individuals who will have final responsibility for the charity's custody of contributions:

Judith Rivkin

Name and Title: Executive Director

Address 1 E 53rd Street

City New York

State NY

ZIP Code 10022

Name and Title:

Address

City

State

ZIP Code

Name and Title:

Address

City

State

ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

Judith Rivkin

Name and Title: Executive Director

Address 1 E 53rd Street

City New York

State NY

ZIP Code 10022

Name and Title:

Address

City

State

ZIP Code

Name and Title:

Address

City

State

ZIP Code

Certification by Organization

Two different signatures required. Signers must be organization president or other authorized officer or trustee.

Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.

Signature: _____ Date: _____

Printed Name: Salma Choudhury-Muro

Title: Executive Director

Signature: _____ Date: _____

Printed Name: Tatiana Pouschine

Title: Board Chair and Treasurer

Schedule RO

1. Please read the instructions and definition of "Related Organization" carefully before completing this section. (If you have more than five Related Organizations, please attach a list.)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Schedule RO ctd.

2. List the total compensation paid by your organization and/or any other related organization to your chief executive (e.g., executive director) and to the four other current or former directors, trustees, officers, or employees within the system of related organizations identified at question 1, on page 13, receiving the highest aggregate compensation (*see instructions*). Use additional lines below to itemize by compensation source.

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

3. Is asset and/or compensation information for religious organizations and/or certain non-charitable entities related to foundations excluded pursuant to instructions? Yes No

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2022
Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2022 and Ending (mm/dd/yyyy) 12/31/2022			
Check if Applicable: <input checked="" type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: Christodora, Inc.	Employer Identification Number (EIN): 13-5562192	
	Mailing Address: 1 East 53rd Street, No. 6th Floor	NY Registration Number: 004254	
	City / State / ZIP: New York, NY 10022	Telephone: 212 3715225	
	Website: www.christodora.org	Email: info@christodora.or	
Check your organization's registration category: 7A only EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com .			

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:

Signature

Print Name and Title

Date

Chief Financial Officer or Treasurer:

Signature

Print Name and Title

Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: "Department of Law"
-------------------------------------------------------------------------------------------------------	---------------------------------	------------------------------------	------------------------------	------------------------------------------------------------------------------

CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
 - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
 - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$1,000,000
- Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021.
If the fiscal year begins before that date, an Audit Report is required if total revenue and support is greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2022

**Open to Public
Inspection**

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization: Christodora, Inc.	NY Registration Number: 004254
-------------------------------------------------------	----------------------------------------------

2. Government Grants

Name of Government Agency	Amount of Grant
1. Small Business Administration, PPP loan forgiveness	1. 113,520.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 113,520.



PragerMetis

**Christodora, Inc.
Financial Statements
December 31, 2022
(With Summarized Comparative
Information December 31, 2021)**

Independent Auditor’s Report	1 – 2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7 – 17



Independent Auditor's Report

To the Board of Directors of
Christodora, Inc.

Prager Metis CPAs, LLC

1951 KIDWELL DRIVE
SUITE 200
TYSONS CORNER, VA 22182

T 703.821.0702

F 703.448.1236

www.pragermetis.com

Opinion

We have audited the accompanying financial statements of Christodora, Inc. (a nonprofit organization), 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 Christodora, Inc. 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Christodora, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance





with 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 Christodora, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Christodora, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Christodora, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 27, 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.

Prager Metis CPAs, LLC

Prager Metis CPAs, LLC
Tysons Corner, Virginia
October 25, 2023

Christodora, Inc.
Statement of Financial Position
December 31, 2022

	2022	For Informational Purposes Only (See Note 2) Total 2021
Assets		
Current assets		
Cash and cash equivalents	\$ 628,659	\$ 959,855
Unconditional promises to give	73,612	90,038
Other receivables	3,520	14,209
Prepaid expenses	9,137	57,411
Total current assets	<u>714,928</u>	<u>1,121,513</u>
Noncurrent assets		
Investments	8,221,563	10,503,196
Property and equipment, net	1,051,868	997,484
Operating lease right-of-use asset	78,286	-
Security deposits	4,628	5,628
Total noncurrent assets	<u>9,356,345</u>	<u>11,506,308</u>
Total assets	<u>\$ 10,071,273</u>	<u>\$ 12,627,821</u>
Liabilities and net assets		
Liabilities		
Current liabilities		
Accounts payable and accrued expenses	\$ 52,982	\$ 36,470
Paycheck Protection Program loan	-	113,520
Deferred revenue	500	500
Operating lease liability, current portion	30,436	-
Total current liabilities	<u>83,918</u>	<u>150,490</u>
Noncurrent liabilities		
Operating lease liability, net of current portion	48,906	-
Total noncurrent liabilities	<u>48,906</u>	<u>-</u>
Total liabilities	<u>132,824</u>	<u>150,490</u>
Net assets		
Without donor-imposed restrictions	9,898,449	12,477,331
With donor-imposed restrictions	40,000	-
Total net assets	<u>9,938,449</u>	<u>12,477,331</u>
Total liabilities and net assets	<u>\$ 10,071,273</u>	<u>\$ 12,627,821</u>

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

Christodora, Inc.
Statement of Activities
Year Ended December 31, 2022

	Without Donor-Imposed Restrictions			With Donor-Imposed	Total	For Informational
	2022			Restrictions		Purposes Only
	Operations	Investments	Total	2022		(See Note 2)
					Total	Total
					2021	
Support and revenue						
Contributions and grants	\$ 621,383	\$ -	\$ 621,383	\$ 40,000	\$ 661,383	\$ 536,571
Forgiveness of Paycheck Protection Program loan	113,520	-	113,520	-	113,520	-
Program services, net of discounts and scholarships	156,273	-	156,273	-	156,273	39,014
Events	462,023	-	462,023	-	462,023	400,511
Less: direct donor benefits	(93,183)	-	(93,183)	-	(93,183)	(69,496)
Commitment of investments for operations	381,229	(381,229)	-	-	-	-
Investment income (loss)	-	(2,317,017)	(2,317,017)	-	(2,317,017)	1,771,367
Other revenue (loss)	869	-	869	-	869	(3,747)
Total support and revenue	1,642,114	(2,698,246)	(1,056,132)	40,000	(1,016,132)	2,674,220
Expenses						
Program services						
Manice Education Center	833,767	-	833,767	-	833,767	534,545
Other programs	257,599	-	257,599	-	257,599	356,023
Total program expenses	1,091,366	-	1,091,366	-	1,091,366	890,568
General and administrative	238,454	-	238,454	-	238,454	172,485
Fundraising	192,930	-	192,930	-	192,930	157,505
Total expenses	1,522,750	-	1,522,750	-	1,522,750	1,220,558
Change in net assets	\$ 119,364	\$ (2,698,246)	(2,578,882)	40,000	(2,538,882)	1,453,662
Net assets, beginning of year			12,477,331	-	12,477,331	11,023,669
Net assets, end of year			\$ 9,898,449	\$ 40,000	\$ 9,938,449	\$ 12,477,331

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

Christodora, Inc.
Statement of Functional Expenses
Year Ended December 31, 2022

	Manice Education Center Program	Other Programs			Total Programs	Supporting Services		2022 Total	For Informational
		Winter Ecology (Classroom) Program	Weekend/ Out of School Program	Other Programs		General and Administrative	Fundraising		Purposes Only (See Note 2) Total 2021
Salaries to employees	\$ 428,360	\$ 73,988	\$ 90,878	\$ -	\$ 593,226	\$ 70,000	\$ 147,248	\$ 810,474	\$ 675,463
Payroll taxes and other employee benefits	53,367	7,374	12,319	-	73,060	8,040	16,115	97,215	95,295
Contract services	5,840	-	7,350	-	13,190	-	2,000	15,190	5,297
Insurance	42,375	218	2,481	-	45,074	5,241	258	50,573	45,100
Rent and utilities, net	42,451	40,037	6,000	-	88,488	14,922	3,000	106,410	85,569
Recruiting and training	13,737	-	-	-	13,737	-	-	13,737	21,584
Education, program supplies, and fees	10,891	2,918	3,995	-	17,804	-	-	17,804	21,431
Food operations	39,874	-	776	-	40,650	6,701	-	47,351	27,691
Transportation and bus contract	68,361	1,278	3,470	-	73,109	-	-	73,109	15,197
Vehicle costs and travel	10,636	-	-	-	10,636	10,542	-	21,178	14,386
Facilities repair and maintenance	22,737	-	-	-	22,737	-	-	22,737	19,117
Office supplies	20,517	600	600	-	21,717	20,296	3,603	45,616	32,157
Professional fees	-	-	-	-	-	102,712	2,880	105,592	83,588
Miscellaneous	14,565	-	-	3,317	17,882	-	17,826	35,708	23,803
Total expenses before depreciation	773,711	126,413	127,869	3,317	1,031,310	238,454	192,930	1,462,694	1,165,678
Depreciation	60,056	-	-	-	60,056	-	-	60,056	54,880
Total expenses	<u>\$ 833,767</u>	<u>\$ 126,413</u>	<u>\$ 127,869</u>	<u>\$ 3,317</u>	<u>\$ 1,091,366</u>	<u>\$ 238,454</u>	<u>\$ 192,930</u>	<u>\$ 1,522,750</u>	<u>\$ 1,220,558</u>

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

Christodora, Inc.
Statement of Cash Flows
Year Ended December 31, 2022

	Without Donor- Imposed Restrictions 2022		With Donor- Imposed Restrictions 2022	Total 2022	For Informational Purposes Only (See Note 2) Total 2021
	Operations	Investments			
Cash flows from operating activities					
Change in net assets	\$ 119,364	\$ (2,698,246)	\$ 40,000	\$ (2,538,882)	\$ 1,453,662
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities					
Depreciation	60,056	-	-	60,056	54,880
Forgiveness of Paycheck Protection Program loan	(113,520)	-	-	(113,520)	(113,520)
Non-cash operating lease expense	1,056	-	-	1,056	-
Receipt of contributed securities	-	35,384	-	35,384	-
Proceeds from the sale of contributed securities	-	(35,384)	-	(35,384)	-
Realized and unrealized net capital gains on investments	-	3,038,183	-	3,038,183	(1,107,767)
Change in partnership investment	-	(723,485)	-	(723,485)	(668,585)
Increase in unconditional promises to give	16,426	-	-	16,426	(4,600)
Increase in other receivables	10,689	-	-	10,689	(14,209)
Increase in prepaid expenses	48,274	-	-	48,274	(52,236)
Increase in accounts payable and accrued expenses	16,512	-	-	16,512	1,745
Decrease in deferred revenue	-	-	-	-	(4,000)
Decrease in deposits	1,000	-	-	1,000	-
Net cash provided by (used in) operating activities	<u>159,857</u>	<u>(383,548)</u>	<u>40,000</u>	<u>(183,691)</u>	<u>(454,630)</u>
Cash flows from investing activities					
Purchase of investments	-	(1,532,446)	-	(1,532,446)	(1,851,423)
Sale of investments	-	1,499,381	-	1,499,381	2,330,352
Purchase of property and equipment	(114,440)	-	-	(114,440)	(97,100)
Net cash used in investing activities	<u>(114,440)</u>	<u>(33,065)</u>	<u>-</u>	<u>(147,505)</u>	<u>381,829</u>
Cash flows from financing activities					
Proceeds from Paycheck Protection Program loan	-	-	-	-	113,520
Net cash provided by financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,520</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ 45,417</u>	<u>\$ (416,613)</u>	<u>\$ 40,000</u>	<u>(331,196)</u>	<u>40,719</u>
Cash and cash equivalents, beginning of year				<u>959,855</u>	<u>919,136</u>
Cash and cash equivalents, end of year				<u>\$ 628,659</u>	<u>\$ 959,855</u>

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

Note 1 Nature of Organization

Since its inception in 1897 as a settlement house on the Lower East Side, Christodora, Inc. (“Christodora”) has created opportunities for New York City (NYC) youth from under-resourced backgrounds to gain skills and knowledge that enable them to thrive as engaged citizens and leaders. Christodora began the work of environmental education when it opened its first nature-based education program in New Jersey in 1908. From there, the focus on providing nature-based learning experiences, became a core part of its mission.

Christodora programs can be found in NYC Department of Education Schools, in a wilderness camp located next to 10,000 acres of preserved land, and in NYC Parks on a Saturday afternoon. Christodora serves approximately 2,000 students each year through its continuum of programs, staying with many of its students from middle school through college years, when they come back to work as counselors and mentors.

Note 2 Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America (GAAP), which recognizes income when earned, contributions upon notification of the existence of the unconditional promise to give, and expenses when incurred.

Financial Statement Presentation

The classification of an organization’s net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without donor restrictions – Net assets available for use in general operations and not subject to donor-imposed restrictions or stipulations.

With donor restrictions – Net assets subject to donor-imposed stipulations that are more restrictive than Christodora’s mission and purpose. 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, when the donor stipulates that resources be maintained in perpetuity. Christodora’s with donor restricted net assets are time restricted.

Note 2 Summary of Significant Accounting Policies (continued)

Summarized Comparative Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class or by functional expenses. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with Christodora's financial statements for the year ended December 31, 2021, from which the summarized information was derived.

Cash Equivalents

For the purposes of the financial statements, Christodora considers all investment instruments, including money market accounts, with initial maturity of three months or less as cash equivalents.

Investments

Investments are stated at fair value. Christodora invests in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that the changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying financial statements.

Revenue Recognition

Contributions and Grants

Contributions and grants received are recorded as support with or without donor restriction depending upon the existence and/or nature of donor restrictions. When a donor restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose restriction is accomplished, or both, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. When donor restrictions are met in the same reporting period, contributions with donor restrictions are reported as contributions without donor restrictions.

Unconditional promises to give cash or other assets are recorded as contributions when the unconditional promise is made. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the year in which the promise is received. Christodora holds annual fundraising events, wherein donors provide contributions in the form of cash or promises to give. As these events are held annually and the intent is to fund current operations, such promises to give are considered without donor restriction.

Donated marketable securities and other non-cash assets are recorded as contributions at their estimated fair values at the date of the donation.

Note 2 Summary of Significant Accounting Policies (continued)

Donated Services

Donated services are recognized if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Christodora. Volunteers also provide fundraising services throughout the year that are not recognized as contributions in the financial statements since they do not meet recognition requirements.

Programs Service Revenue

Christodora receives fees from schools for class field trips to The Manice Education Center (“MEC”) and in-classroom Winter Ecology Program and from parents and partner programs in support of students selected to join the summer programs.

Christodora recognizes revenue from program services when the performance obligations of providing the services are met (i.e. when the field trip or program occurs). Payments are required at the time of registration; amounts received in advance are deferred to the applicable period. Due to the nature and timing of the performance obligations, substantially all contract liabilities (deferred revenue) at December 31 of each year are recognized in the following year. The performance obligations for tuition related to summer programs is simultaneously received and consumed by the participants; therefore, revenue is recognized ratably over the course of the summer.

Tuition fees for different programs are based upon the family’s income and other factors. The difference between the amount billed and amount received is considered as scholarship to students and appropriated against program income. Most families receive significant scholarships and pay only a token registration fee for programs. Public school partners are also provided with discounted program fees.

Event Revenue

Christodora records event revenue net of the direct benefits to donors in accordance with GAAP when the event occurs. Payments are required at the time of registration; amounts received in advance are deferred to the applicable period.

Property and Equipment

Property and equipment in excess of \$2,500 is recorded at historical cost and is depreciated using the straight-line method over the estimated useful life of the assets. Useful lives range between twenty-five and thirty-nine years for buildings and related improvements; seven and ten years for furnishings; and three to five years for equipment and vehicles. Major expenditures for property and equipment and expenditures that substantially increase the useful lives of existing property and equipment are capitalized. Maintenance, repairs, and minor renewals are expensed when incurred.

When assets are sold or retired, the cost and related accumulated depreciation and amortization are eliminated from the accounts, and any resulting gain or loss is reflected in income for the period.

Note 2 Summary of Significant Accounting Policies (continued)

Tax Status

Christodora is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Christodora, as a public charity, qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

As of December 31, 2022, management has determined that there are no significant uncertain tax positions requiring recognition in Christodora's financial statements.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Expenses are classified to the program for which they were incurred and are summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated between the program and the supporting services benefited.

Program Services includes costs related to operating the following:

Christodora's wilderness camp, MEC, located in the Hoosac mountain range of northern Berkshire County in Massachusetts, provides the main facility for programs in environmental education, wilderness immersion and development of social-emotional skills. MEC offers students between the ages of 11 and 18 a carefully constructed ladder of opportunities beginning with the one-week Introductory Course for sixth graders, proceeding to longer Foundation and Advanced courses, and culminating with intensive High School Leadership Training and BRIDGE career readiness programs. Building on foundations of the "3 Rs" (positive risk-taking, respect and responsibility), students set goals, work on team projects, study ecology and leadership and master challenging backcountry adventures. Half of the staff are returning alumni, providing intensive small group support, and serving as powerful role models for success.

MEC also hosts school groups for multi-day field trips during the fall and spring, often in connection with the in-classroom Winter Ecology Program (WEP).

The Winter Ecology Program brings teams of Christodora environmental educators to over 70 middle and high school classrooms in under-resourced neighborhoods for an engaging and hands-on 7-week Introduction to Ecology course. The curriculum is customized to meet the needs of each classroom and teacher and is aligned with NY State and Next Generation Science Standards. This hands-on course inspires many students to become involved in our afterschool and Summer Ecology and Leadership programs. In a usual year, 22 school groups take transformative 3-day field trips to the MEC.

Note 2 Summary of Significant Accounting Policies (continued)

Through the Elliman Scholars program, the most motivated and dedicated students can attend partner programs including National Outdoor Leadership Schools (“NOLS”), the Teton Science Schools, Outward Bound and the Environmental Studies Summer Youth Institute at Hobart and William Smith Colleges.

Christodora’s New Youth Conservationists and other weekend/out-of-school time programs enable students to stay active and connected year-round and to become agents of renewal within their communities and in natural areas throughout the city. With expert peer leadership, they perform community service, conservation and citizen science projects and continue Christodora’s traditions of environmental stewardship, community engagement and leadership. Students gain exposure to career pathways and develop job readiness skills.

General and administrative – involves the direction of the overall affairs of Christodora, which include accounting, personnel, administration, and related areas.

Fundraising – involves the development of funding sources to aid Christodora in the raising of funds for its programs.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries of employees and fees to independent contractors, payroll taxes, postage and delivery costs, office supplies and expenses, rent, and insurance which are allocated on the basis of estimates of time, effort, and the percentage of space used.

Bad Debt Policy

Christodora considers all receivables at December 31, 2022 to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Advertising and Promotion Costs

Advertising and promotion costs are expensed as incurred.

Leases

Effective January 1, 2022, Christodora implemented Financial Accounting Standards Board Accounting Standards Codification 842, *Leases* (ASC 842) using a modified effective retrospective approach. As a result of this implementation, Christodora has recognized a right-of-use (ROU) asset and operating lease liability in the accompanying statement of financial position.

ROU asset represents Christodora’s right to use an underlying asset for the lease term and operating lease liability represents Christodora’s obligation to make lease payments and are recognized at the lease commencement date based on the present value of the lease payments over the lease term. Christodora has elected to use a risk-free rate to calculate the present value. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Note 2 Summary of Significant Accounting Policies (continued)

As a result of the adoption of ASC 842, on January 1, 2022, a lease liability of \$108,546 which represents the present value of the remaining operating lease payments of \$109,819, discounted using a 5-year treasury rate of 0.66% at the date of lease commencement, and a ROU asset of \$108,235. The standard had a material impact on the statement of financial position, but did not have a material impact on the statements of activities, functional expenses, or cash flows. The adoption of ASC 842 had no effect on beginning net assets.

Christodora has elected the available practical expedients. These included transition elections that permitted it to not reassess its prior conclusions about lease identification, lease classification, and initial direct costs for existing or expired leases. In addition, it adopted ongoing accounting policies to not recognize ROU assets and lease liabilities for leasing agreements with terms of less than one year, and do not include an option to purchase the underlying asset that Christodora is reasonably certain to exercise, and to not separate lease and non-lease components for all classes of underlying assets.

Fair Value Measurement

GAAP requires that assets and liabilities carried at fair value to be classified and disclosed in one of the following three categories:

- Level 1 – Inputs that reflect the unadjusted quoted market prices in active markets for identical assets that the organization has the ability to access at the measurement date, and where transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 – Inputs other than unadjusted quoted prices within Level 1 that are observable for the asset, either directly or indirectly. Inputs include quoted market prices for similar assets in markets that are not active, markets in which there are few transactions, prices that are not current or process that vary substantially over time.
- Level 3 – Inputs that are unobservable for the asset and that include situations where there is little, if any, market activity for the asset. The inputs into the determination of fair value are based upon the best information in the circumstance and may require significant management judgement or estimates. Investments in this category generally include equity and debt positions in private companies and interests in alternative investments that cannot be redeemed in the near future.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used for estimating fair values of significant financial instruments as of December 31, 2022.

Note 2 Summary of Significant Accounting Policies (continued)

Equity securities and mutual funds – Valued at the closing price reported on the active market on which the individual securities and mutual funds are traded.

Investments in limited partnerships – Valued at the net asset values (“NAV”) (as reported by the external managers) as a practical expedient for fair value measurement and are excluded from the fair value hierarchy.

The valuation process for investments at NAV includes evaluating the operations and valuation procedures of external investment managers and the transparency of those processes through background and reference checks and attendance at investor meetings. In determining the fair value of investments, the finance committee reviews periodic investor reports, interim and annual audited financial statements received from external investment managers, and material quarter over quarter changes in valuation; and assesses the impact of macro market factors on the performance. The finance committee reviews investment transactions and monitors performance of external investment managers.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while Christodora believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Impairment of Long-Lived Assets

At least annually, and more frequently if warranted, Christodora assesses its long-lived assets mainly comprised of property and equipment for impairment. At December 31, 2022, Christodora has determined that no such impairment existed.

Note 3 Concentration of Credit Risk

Christodora maintains cash balances at financial institutions in the New York City area. Accounts are insured by the Federal Deposit Insurance Corporation. From time-to-time balances may exceed those limits and Christodora has not incurred a loss related to such balances.

Note 4 Investments and Fair Value Measurement

Investment income reported in the statement of activities consists of the following at December 31, 2022:

Interest and dividends	\$ 43,538
Change in net asset value of limited partnership interest	723,485
Realized gains, net	(23,594)
Unrealized gains, net	(3,014,589)
Investment fees	<u>(45,857)</u>
 Total investment income	 <u><u>\$ (2,317,017)</u></u>

Christodora has invested in limited partnerships whose primary purposes are to maximize long-term returns while emphasizing preservation of capital. The investment fair value of \$3,860,111 is based on amounts reported by the limited partnerships since they are not publicly traded. Redemption requests are at the sole discretion of the investment managers of the partnerships. There are no unfunded commitments as of December 31, 2022.

The Board of Directors has resolved that certain amounts as determined by the finance committee, as part of the budget approval process, be transferred from the assets held in investments (including cash held for investing activities) to operations. For 2022 the Board of Directors authorized that \$381,229 be contributed for general operations.

Investments at December 31, 2022 are comprised of the following:

Investment Category	Level 1	Level 2	Level 3	Fair Value
Common stocks	\$ 3,703,732	\$ -	\$ -	\$ 3,703,732
Mutual funds	<u>657,720</u>	<u>-</u>	<u>-</u>	<u>657,720</u>
	<u><u>\$ 4,361,452</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	4,361,452
 Investments measured at net asset value				 <u>3,860,111</u>
 Total investments				 <u><u>\$ 8,221,563</u></u>

Note 5 Property and Equipment

Property and equipment at December 31, 2022 consists of the following:

Land	\$ 371,596
Building and improvements	1,014,928
Equipment	126,169
Furniture and fixtures	26,242
Vehicles	103,624
Office and computer equipment	29,878
	<u>1,672,437</u>
Less accumulated depreciation	(620,569)
Property and equipment, net	<u><u>\$ 1,051,868</u></u>

Note 6 Program Services Revenue

Total program services revenue for the year ended December 31, 2022 includes the following:

School field trips and classroom program fees	\$ 270,090
Discounts	(152,800)
Student camp and weekend program fees	174,143
Student need-based scholarships	(135,160)
Total program service revenue	<u><u>\$ 156,273</u></u>

Note 7 Leases

Christodora has a real property lease which expires in July 2025. At December 31, 2022, the lease has a remaining term of 2 years and 7 months. Rent expense under this lease totaled \$30,576 which is included in rent and utilities, net in the accompanying statement of functional expenses. Operating cash flow under this lease totaled \$29,520.

During the year, Christodora also rented office space that was short term at the implementation date. Rent expense under this lease totaled \$44,901 which is included in rent and utilities, net in the accompanying schedule of functional expenses. Subsequent to year end this lease was renewed under new terms and conditions not related to previously existing options.

Christodora subleased a portion of the premises to an unrelated organization for a period of one year, which expired in July 2022 and was not renewed. The sublease rent receipts totaled \$11,787 and are included in rent and utilities, net in the accompanying schedule of functional expenses.

Note 7 Leases (continued)

The maturities of lease liabilities are as follows:

Year ending December 31:	
2023	\$ 30,436
2024	31,306
2025	18,262
Total lease payments	<u>80,004</u>
Less: interest	(662)
Present value of lease liabilities	<u><u>\$ 79,342</u></u>

Note 8 Available Resources and Liquidity

Christodora regularly monitors liquidity to meet its operating needs and other contractual commitments. Christodora has access to the liquidity in the form of cash, receivables, and investments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, Christodora considers all expenditures related to its ongoing mission and other activities as well as the conduct of services undertaken to support those activities to be general expenditures.

Christodora's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

Cash and cash equivalents	\$ 628,659
Unconditional promises to give	73,612
Other receivables	3,520
Investments	8,221,563
Subtotal financial assets	<u>8,927,354</u>
Amounts not available for general expenditure within 1 year due to time restrictions	(20,000)
	<u><u>\$ 8,907,354</u></u>

Note 9 Paycheck Protection Program Loan

In 2021, Christodora obtained a loan in the amount of \$113,520 pursuant to the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provided loans to qualifying businesses. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. During the year, Christodora's PPP loan received in May 2021 was fully forgiven and recognized as revenue in the accompanying statement of activities.

Note 10 Subsequent Events

Management has evaluated subsequent events through October 25, 2023 the date these financial statements were available to be issued.