

# PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. NY Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

A F	or the	e 2023 calendar year, or tax year beginning and o	ending		
<b>B</b> c	heck if pplicable	C Name of organization		D Employer identifi	cation number
	Addres				
	Name change			52-20221	13
	Initial return	,	Room/suite	E Telephone numbe	r
	Final return/		304	(202)628	
	termin ated	, , , , , , , , , , , , , , , , , , ,		G Gross receipts \$	2,922,576.
	Ameno return	WASHINGTON, DC 20036		H(a) Is this a group re	
	Applic tion	F Name and address of principal officer: ENDANIA HIFFOLLIE		for subordinates	? Yes X No
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	ncluded? Yes No
<u> 1 T</u>	ax-exe	empt status: X 501(c)(3) 501(c)( ) (insert no.) 4947(a)(1) o	or 527	If "No," attach a	list. See instructions
	Vebsit			H(c) Group exemption	
		organization: X Corporation Trust Association Other	<b>L</b> Year o	of formation: 1997	<b>M</b> State of legal domicile: <b>NY</b>
Pa	rt I	Summary			
a	1	Briefly describe the organization's mission or most significant activities: FONKO	DZE US	A, INC. (TH	
Governance		ORGANIZATION) IS AN AMERICAN 501(C)(3) NO			
ž		Check this box if the organization discontinued its operations or dispose	ed of more	1	
ŏ				3	11
ა დ		Number of independent voting members of the governing body (Part VI, line 1b)			11
es		Total number of individuals employed in calendar year 2023 (Part V, line 2a)			13
Ĭ		Total number of volunteers (estimate if necessary)			11
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	·····		0.
	_			Prior Year	Current Year
ē		Contributions and grants (Part VIII, line 1h)		2,881,034.	2,621,312.
Jen 1		Program service revenue (Part VIII, line 2g)		107 422	104 707
Revenue		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		197,422.	184,707.
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		104,468.	116,557.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,182,924.	2,922,576.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		1,081,132.	1,175,927.
		Benefits paid to or for members (Part IX, column (A), line 4)		910,830.	825,194.
ses		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		910,630.	0.
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)  Total fundraising expenses (Part IX, column (D), line 25)  189, 43		0.	0.
Ä				585,466.	371,513.
		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,577,428.	2,372,634.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		605,496.	549,942.
	19	Revenue less expenses. Subtract line 18 from line 12	Red	ginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		6,318,801.	6,415,335.
Asse Bala	21			3,911,694.	3,419,148.
Vet,	22	Total liabilities (Part X, line 26)  Net assets or fund balances. Subtract line 21 from line 20		2,407,107.	2,996,187.
Pa	rt II	Signature Block		2,107,107,0	2/330/2010
		Ities of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	ents, and to the best of my	/ knowledge and belief, it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of whi			,
Sigr	ı	Signature of officer		Date	
Her		ERLANTZ HYPPOLITE, EXECUTIVE DIRECTOR			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid		PAMELA GRAY		self-employ	
Prep	arer	Firm's name SB & COMPANY, LLC		Firm's EIN 2	0-2153727
Use	Only	Firm's address 10200 GRAND CENTRAL AVE., SUITE 2	50		
		OWINGS MILLS, MD 21117		Phone no. 41	05840060
Mav	the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No

Pa	Till Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	FONKOZE USA SECURES FINANCIAL AND TECHNICAL SUPPORT FOR ITS HAITIAN
	PARTNERS AND EDUCATES THE AMERICAN PUBLIC ABOUT FONKOZE'S WORK IN
	HAITI. FONKOZE USA ALSO ACTS AS A CHANNEL FOR SOCIALLY RESPONSIBLE
	INVESTORS WHO WANT TO "INVEST" IN FONKOZE'S LOAN FUND.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
Ū	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
7	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$1,170,055. including grants of \$1,170,055. ) (Revenue \$)
	GRANTMAKING: FONKOZE USA RAISES PROGRAM FUNDS TO SUPPORT THE FONKOZE
	FAMILY OF ORGANIZATIONS IN HAITI. GRANTS, BOTH UNRESTRICTED AND
	RESTRICTED, SUPPORT A WIDE VARIETY OF FONKOZE'S PROGRAMS INCLUDING
	SOCIAL INCLUSION AND SELF-RESILIENCE, ADULT LITERACY AND EDUCATION,
	HEALTH INITIATIVES, AS WELL AS MICRO-CREDIT AND OTHER ECONOMIC
	EMPOWERMENT ACTIVITIES. THROUGH THESE PROGRAMS, HUNDREDS OF THOUSANDS
	OF ECONOMICALLY VULNERABLE AND DISENFRANCHISED HAITIANS ACROSS THE
	COUNTRY ARE NOT ONLY EQUIPPED WITH THE TOOLS AND RESOURCES NEEDED TO
	BREAK THE CYCLE OF POVERTY, BUT THEY ARE SUPPORTED THROUGHOUT THEIR
	JOURNEY.
	UOURNEI:
	202.046
4b	(Code:) (Expenses \$303,946. including grants of \$) (Revenue \$)
	EDUCATION: FONKOZE USA EDUCATES THE AMERICAN PUBLIC ABOUT THE FONKOZE
	FAMILY'S EMPOWERING WORK THROUGHOUT HAITI. COMMUNICATIONS ARE
	DISSEMINATED THROUGH A NUMBER OF CHANNELS, INCLUDING FACE-TO-FACE,
	DIRECT MAIL, AND DIGITAL, TO ENGAGE AUDIENCES IN A HOLISTIC WAY.
4c	(Code:) (Expenses \$
	TECHNICAL ASSISTANCE: TO SUPPORT FONKOZE FAMILY PROGRAMS AND
	CAPACITY-BUILDING NEEDS, FONKOZE USA SUPPORTS ITS PARTNERS IN HAITI BY
	PROVIDING TECHNICAL ASSISTANCE. THIS INCLUDES (BUT IS NOT LIMITED TO)
	GRANT WRITING AND RESEARCH, COMMUNICATIONS AND BRAND MARKETING, AS WELL
	AS PARTNERSHIP FACILITATION AND SOCIAL LOAN MANAGEMENT.
	·
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$ ) (Revenue \$ )
4e	Total program service expenses 1,953,481.

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## Form 990 (2023) FONKOZE USA INC Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	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? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	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? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	<b>-</b>		
0	, ,			X
_	Schedule D, Part III	8		
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?			<b> </b> ₩
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		37	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	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? If "Yes," complete Schedule D, Part VII	11b	X	
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	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? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	L	Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Х	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	Х	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	Х	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			<del></del>
••	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part 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	<b>–</b> "		<del></del>
.0		12		x
10	1c and 8a? If "Yes," complete Schedule G, Part II	18		<del>  ^</del> `
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	4.		v
00-	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		├^
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			<sub>v</sub>
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21		X

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Form 990 (2023) FONKOZE USA INC
Part IV Checklist of Required Schedules (continued)

	·		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete			
	Schedule J	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? If "Yes," answer lines 24b through 24d and complete			7.7
	Schedule K. If "No," go to line 25a	24a		<u> </u>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	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		
	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	25a		Х
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
		25b		Х
26	Schedule L, Part I  Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		Х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		_X_
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		_X_
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		_ <u>X</u> _
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		_X_
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			37
	Schedule N, Part II	32		<u> X</u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			Х
24	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	34	Х	
25.2	Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	21	X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	33a		
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	00.0		
	If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			-
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O  't V Statements Regarding Other IRS Filings and Tax Compliance	38	X	
Pai		· <u> </u>		
	Check if Schedule O contains a response or note to any line in this Part V			
	1 1 -		Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		v	
	(gambling) winnings to prize winners?	1c	X	(2022)

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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
<b>2</b> a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 2a 13			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Х	
b	If "Yes," enter the name of the foreign country HAITI			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	0.0		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Х
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	1.5		
·	to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d	70		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		$\vdash$
9 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 <u>9</u> 7h		$\vdash$
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	/		
Ū		8		
9	sponsoring organization have excess business holdings at any time during the year?  Sponsoring organizations maintaining donor advised funds.	-		
	Ditt	9a		
a		9b		<del>                                     </del>
10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	90		
10	Section 501(c)(7) organizations. Enter:  Initiation fees and capital contributions included on Part VIII, line 12			
a	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b	-		
		-		
11	Section 501(c)(12) organizations. Enter:  Gross income from members or shareholders  11a			
		-		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)			
100		120		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?  If "Yes," enter the amount of tax-exempt interest received or accrued during the year   12b	12a		
	,	-		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.  Is the organization licensed to issue qualified health plans in more than one state?	13a		
а	-	ISa		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
_	organization is licensed to issue qualified health plans  That the amount of record on head	1		
	Enter the amount of reserves on hand  Did the experience during the tay year?	44-		Х
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		^
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		$\vdash$
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			₩
	excess parachute payment(s) during the year?	15		X
40	If "Yes," see the instructions and file Form 4720, Schedule N.	40		v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		

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If "Yes," complete Form 6069.

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 11 **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. 11 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 X 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 6 Х 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? Х 7a **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 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 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? Х The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization 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 Х taxable entity during the year? 16a 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 List the states with which a copy of this Form 990 is required to be filed NY, AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA 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 X Another's website X Own website X Upon request \_\_ Other (explain on Schedule O) 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. State the name, address, and telephone number of the person who possesses the organization's books and records ERLANTZ HYPPOLITE - (202)628-9033 1900 L STREET NW, 304, WASHINGTON, DC

Form 990 (2023) FONKOZE USA INC 52-2022113 Page 7

### 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	on nor any related	orga	niza			nper	sate	ed any current officer, d	irector, or trustee.		
(A)	(B)	(c)					(D)	(E)	(F)		
Name and title	Average	(do	Position (do not check more than one box, unless person is both an officer and a director/trustee)		Reportable	Reportable	Estimated				
	hours per	box			compensation	compensation	amount of				
	week	_	T an			1	loo,	from	from related	other 	
	(list any hours for	lirecto						the organization	organizations (W-2/1099-MISC/	compensation from the	
	related	e or c	tee			sated		(W-2/1099-MISC/	1099-NEC)	organization	
	organizations	ruste	l trus		yee	mpen		1099-NEC)	1000 NEO)	and related	
	below	Individual trustee or director	Institutional trustee	<u></u>	Key employee	st co	-ie			organizations	
	line)	Indiv	Instit	Officer	Key e	Highest compensated employee	Former				
(1) ERLANTZ HYPPOLITE	40.00										
EXECUTIVE DIRECTOR				Х				143,333.	0.	0.	
(2) SHERRY TODD-GREEN	40.00										
INTERIM EXECUTIVE DIRECTOR							Х	64,384.	0.	0.	
(3) LAWRENCE ARBUTHNOTT	2.00										
CHAIR		Х		Х				0.	0.	0.	
(4) LISA W. CLARK	2.00	1							_	_	
VICE-CHAIR		Х		Х				0.	0.	0.	
(5) ROBYN MORDENO	2.00	1							_	_	
TREASURER		Х		Х				0.	0.	0.	
(6) MICHELE HARTIGAN	2.00	1							_	_	
BOARD MEMBER		Х		Х				0.	0.	0.	
(7) JEAN BELIZAIRE	2.00	l									
BOARD MEMBER		Х						0.	0.	0.	
(8) ROXANN THOMAS CHARGOIS	2.00	l									
BOARD MEMBER		Х						0.	0.	0.	
(9) KATIE CORTES	2.00	l									
BOARD MEMBER		Х						0.	0.	0.	
(10) R. CLAUDIA CYRILL	2.00	l									
BOARD MEMBER		Х						0.	0.	0.	
(11) MARJORIE DORCELY	2.00	٠,,									
BOARD MEMBER	2 00	Х						0.	0.	0.	
(12) MACKENZIE KELLER	2.00	.,							_	_	
BOARD MEMBER (13) CLIFFORD REGINALD NAU	2.00	Х						0.	0.	0.	
	2.00	₹.							_	_	
BOARD MEMBER		Х						0.	0.	0.	
		-									
_											
		1									
		1									
-											
		1									
						_		L	L .	000	

Form 990 (2023)

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Section A. Officers, Directors, Trus	stees, Key Em	oloy	ees,	and	j Hi	ghes	st C	ompensated Employee	s (continued)				
(A)	(B)			(0	C)			(D)	(E)			(F)	
Name and title	Average	Positio						Reportable	Reportable		Est	timate	d
	hours per	box	, unle	ss per	eck more than one s person is both an			compensation	compensation	n	am	ount o	of
	week	offi	cer ar	nd a di	irecto	or/trus	tee)	from	from related	ı	(	other	
	(list any	ector						the	organization	s	comp	oensat	ion
	hours for	r dire	, n			ted		organization	(W-2/1099-MIS	SC/	fro	om the	)
	related	stee c	ruste			ensa		(W-2/1099-MISC/	1099-NEC)		•	anizati	
	organizations	altrus	nal tr		loyee	comp		1099-NEC)				l relate	
	below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				orga	nizatio	ns
	line)	Pu	lıs	0#	Key	훈゠	고						
		1											
		1											
		1											
		<u> </u>				$\vdash$							
		4											
						_							
		1											
		1											
						$\vdash$							
		1											
4. 0.1.1.1		<u> </u>						207 717		0.			_
1b Subtotal								207,717.					0.
c Total from continuation sheets to Part V								0.		0.			0.
d Total (add lines 1b and 1c)								207,717.		0.			0.
2 Total number of individuals (including but	not limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100,	000 of reportable	9			
compensation from the organization													1
												Yes	No
3 Did the organization list any former officer	, director, trust	ee, k	кеу е	empl	loye	e, or	hig	hest compensated empl	oyee on				
line 1a? If "Yes," complete Schedule J for	such individual										3		Х
4 For any individual listed on line 1a, is the s													
and related organizations greater than \$15											4		Х
5 Did any person listed on line 1a receive or											_		
, ·	•				•			•			-		Х
rendered to the organization? If "Yes," cor Section B. Independent Contractors	<u>nplete Schedul</u>	e J f	or st	ıch r	oers	on .					5	l l	
1 Complete this table for your five highest co										pensat	ion fro	m	
the organization. Report compensation for	the calendar ye	ear e	endir	ng w	ith c	or wi	thin	the organization's tax y	ear.				
(A)				_				(B)			(C	)	
Name and business	s address	N	ONE	3			$\Box$	Description of s	ervices	С	ompen	satior	1
							$\dashv$						
							$\dashv$						
2 Total number of independent contractors (	including but n	ot lir	nited	d to t	thos	se lis	ted	above) who received mo	ore than				
\$100,000 of compensation from the organ	ization				(	)							

52-2022113

Form 990 (2023)
Part VIII

Part VIII	Statement of Revenue
ait viii	Statement of nevenue

		Check if Schedule O contain	ns a response	or note to any lin	e in this Part VIII			
					(A) Total revenue	(B) Related or exempt	( <b>C)</b> Unrelated	<b>(D)</b> Revenue excluded
					Total revenue		business revenue	from tax under
								sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns						
Gra	b							
ts, ( Am		•						
iai		Related organizations						
ns, Sim		• ,						
er S	f	All other contributions, gifts, grants,		601 210				
뜔		similar amounts not included above	1f 2,	621,312. 352,381.				
ont nd (	g		1 <b>f</b> 1 <b>g</b> \$		2 621 212			
<u>0</u> 8	<u>h</u>	Total. Add lines 1a-1f			2,621,312.			
	•			Business Code				
ice	2 a							
Program Service Revenue	b							
n S	C							
gra Re	d							
Š	e	All others are suggested as a second						
-	Τ	All other program service revenu						
$\dashv$	<u>g</u> 3			ot and				
	3	Investment income (including div			184,707.			184,707.
	4	other similar amounts)			104,707			104,7076
	5	Royalties		roceeus				
	3	noyaliles	(i) Real	(ii) Personal				
	6 2	Gross rents 6a	(1) 11041	(ii) i Greenar				
	0 a h	Less: rental expenses 6b						
	0	Rental income or (loss) 6c						
	4	Net rental income or (loss)						
		` ′	(i) Securities	(ii) Other				
	, a	assets other than inventory <b>7a</b>	(,, = = = = = = = = = = = = = = = = = =	(4)				
	h	Less: cost or other basis						
<u>o</u>	~	and sales expenses 7b						
Revenue	С	Gain or (loss) 7c						
3e		Net gain or (loss)						
ther		Gross income from fundraising even						
퇀		including \$	` . I					
		contributions reported on line 10						
		Part IV, line 18	′ I					
	b	Less: direct expenses						
	С	Net income or (loss) from fundra	ising events					
	9 a	Gross income from gaming activ	rities. See					
		Part IV, line 19						
	b	Less: direct expenses	9b					
	С	Net income or (loss) from gaming	g activities					
	10 a	Gross sales of inventory, less ref	I .					
		and allowances	I					
	b	Less: cost of goods sold	10b					
$\rightarrow$	С	Net income or (loss) from sales of	of inventory					
<u>s</u>		CONTEND A CELEBRATION CONTENDED		Business Code	116 555			116 555
eon	11 a	CONTRACT INCOME		561499	116,557.			116,557.
jan Jen	b							
Miscellaneous Revenue	C	All all and an area						
žΞ		All other revenue			116,557.			
		Total Add lines 11a-11d			2,922,576.	0.	0.	301,264.
	12	Total revenue. See instructions			<u>4,344,370.</u>	<u> </u>	U •	5 000 (2000)

332009 12-21-23

Form **990** (2023)

## Form 990 (2023) FONKOZE USA INC Part IX Statement of Functional Expenses

Sect	ion 501(c)(3) and 501(c)(4) organizations must comp	lete all columns. All othe	r organizations must con	nplete column (A).	
	Check if Schedule O contains a respon	se or note to any line in			
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16	1,175,927.	1,175,927.		
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	197,717.	131,730.	35,767.	30,220.
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	494,776.	329,640.	89,514.	75,622.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	6,949.	4,630.	1,257.	1,062.
9	Other employee benefits	48,626.	32,397.	8,797.	7,432.
10	Payroll taxes	77,126.	51,385.	13,953.	11,788.
11	Fees for services (nonemployees):				
а	Management				
b	Legal	17,661.		17,661.	
С	Accounting				
d	Lobbying				
е	, F				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	84,472.	60,199.	1,138.	23,135.
12	Advertising and promotion	5,857.	4,750.	69.	1,038.
13	Office expenses	57,626.	27,491.	16,629.	13,506.
14	Information technology	36,772.	13,628.	13,228.	9,916.
15	Royalties			10 11-	
16	Occupancy	37,959.	20,498.	13,665.	3,796.
17	Travel	13,348.	11,089.	1,160.	1,099.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	D 405	2 240	1 000	0 120
19	Conferences, conventions, and meetings	7,475.	3,348.	1,997.	2,130.
20	Interest	62,944.	62,944.		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	0 005	2 004	2 000	1 100
23	Insurance	8,925.	3,994.	3,809.	1,122.
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),				
а	amount, list line 24e expenses on Schedule 0.) MISCELLANEOUS	2,789.	1,181.	813.	795.
a b		4,100.	1,1010	010.	175
c d					
	All other expenses	35,685.	18,650.	10,264.	6,771.
e 25	All other expenses  Total functional expenses. Add lines 1 through 24e	2,372,634.	1,953,481.	229,721.	189,432.
26	Joint costs. Complete this line only if the organization	2,5,2,051	±,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	227,1210	100,404
_0	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
			l		Form 990 (2022

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or n	ote to a	ny line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing	581,698.	1	950,696.		
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net	28,061.	3			
	4	Accounts receivable, net	706,224.	4	894,157		
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub					
		controlled entity or family member of any of th		5			
	6	Loans and other receivables from other disqua					
		under section 4958(f)(1)), and persons describ	ed in se	ction 4958(c)(3)(B)		6	
S	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9				4,623.	9	8,532.
	10a	Land, buildings, and equipment: cost or other	.				
		basis. Complete Part VI of Schedule D	. 10a				
	b	Less: accumulated depreciation	10b	34,850.	0.	10c	0.
	11	Investments - publicly traded securities			894,859.	11	969,104.
	12	Investments - other securities. See Part IV, line		856,541.	12	856,541.	
	13	Investments - program-related. See Part IV, lin		3,050,615.	13	2,615,510.	
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11	196,180.	15	120,795		
	16	Total assets. Add lines 1 through 15 (must ed		l l	6,318,801.	16	6,415,335.
	17	Accounts payable and accrued expenses	57,012.	17	54,680.		
	18	Grants payable	549,000.	18	549,000.		
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complet	e Part I	of Schedule D		21	
S	22	Loans and other payables to any current or fo	rmer off	cer, director,			
III		trustee, key employee, creator or founder, sub	ostantial	contributor, or 35%			
Liabilities		controlled entity or family member of any of the	iese per	sons		22	
_	23	Secured mortgages and notes payable to unre	elated th	ird parties		23	
	24	Unsecured notes and loans payable to unrelate	ted third	parties	106,000.	24	100,000.
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on lin	es 17-2	1). Complete Part X			
		of Schedule D			3,199,682.	25	2,715,468.
	26	Total liabilities. Add lines 17 through 25			3,911,694.	26	3,419,148.
		Organizations that follow FASB ASC 958, c	heck he	re X			
ces		and complete lines 27, 28, 32, and 33.			1 244 252		1 500 605
ılan	27	Net assets without donor restrictions			1,344,259.	27	1,782,627.
Be	28	Net assets with donor restrictions			1,062,848.	28	1,213,560.
nu		Organizations that do not follow FASB ASC	958, cl	eck here			
rΕ		and complete lines 29 through 33.					
ts c	29	Capital stock or trust principal, or current fund				29	
sse	30	Paid-in or capital surplus, or land, building, or				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated			0 400 400	31	2 206 105
Se	32	Total net assets or fund balances		l l	2,407,107.	32	2,996,187.
	33	Total liabilities and net assets/fund balances			6,318,801.	33	6,415,335.

Pa	rt 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	2,92		
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,37		
3	Revenue less expenses. Subtract line 2 from line 1	3		9,9	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,40		
5	Net unrealized gains (losses) on investments	5	3	9,1	38.
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	2,99	6,1	87.
Pa	rt 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: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2a		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:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		. 2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	dule O.			
За	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?		За		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		. 3b		
			Form	990	(2023)

#### **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.

**Employer identification number** 

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

Open to Public Inspection

OMB No. 1545-0047

								2-2022113	
Part	: 1	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	See instructions.		
The or	gan	ization is not a private found							
1	Ĭ	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).							
2		A school described in sect							
3		A hospital or a cooperative		•		(b)(1)(A)(ii	ii).		
4		A medical research organiz					•	i). Enter	the hospital's name,
_		city, and state:	•					•	•
5		An organization operated for	or the benefit of a col	llege or university owned	or operate	ed by a go	overnmental unit	describe	ed in
		section 170(b)(1)(A)(iv). (C			•				
6		A federal, state, or local gov	•	nental unit described in	section 17	70(b)(1)(A)	(v).		
7	X	An organization that norma	-					general r	oublic described in
		section 170(b)(1)(A)(vi). (C	•		J		,	9	
8		A community trust describe		(1)(A)(vi). (Complete Part	: 11.)				
9	ī	An agricultural research org			•	ed in coniu	unction with a lar	nd-grant	college
		or university or a non-land-g				-		-	-
		university:	, 3	(**************************************		, , ,	,	3	
10		An organization that norma	Ilv receives (1) more	than 33 1/3% of its supp	ort from c	ontribution	ns. membership	fees. and	d aross receipts from
		activities related to its exem							
		income and unrelated busir		·					-
		See section 509(a)(2). (Con		,		·	, ,		,
11		An organization organized a	-	vely to test for public sat	ety. See	section 50	09(a)(4).		
12		An organization organized a	•		•			out the	purposes of one or
		more publicly supported or	•	•	•				•
		lines 12a through 12d that	-						
а		Type I. A supporting orga	* *					-	giving
		the supported organization	· · · · · · · · · · · · · · · · · · ·	•	•	-			
		organization. You must o			, ,				0
b		Type II. A supporting org	-		ion with its	s supporte	ed organization(s	), by hav	ring
		control or management o	•				-	•	-
		organization(s). You mus			•		J	• • •	
С		Type III functionally inte			in connect	tion with, a	and functionally i	ntegrate	ed with,
		its supported organization	-				-	Ü	•
d		Type III non-functionally		·				d organiz	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sati	sfy a distr	ibution red	quirement and ar	n attentiv	/eness
		requirement (see instructi	-	•	-		•		
е		Check this box if the orga	anization received a v	written determination from	m the IRS	that it is a	Type I, Type II,	Type III	
		functionally integrated, or							
f	Ente	er the number of supported o		, , , , , , , , , , , , , , , , , , , ,					
g	Pro۱	vide the following information	about the supporte	d organization(s).					•
	(	i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	nization listed ng document?	(v) Amount of m	•	(vi) Amount of other
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see instr	ructions)	support (see instructions)
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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	1886435.	2275846.	2996259.	2881034.	2621312.	12660886.
2	Tax revenues levied for the organ-						
	ization'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	1886435.	2275846.	2996259.	2881034.	2621312.	12660886.
	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,						
							1142851.
6	column (f)  Public support. Subtract line 5 from line 4.						11518035.
	etion B. Total Support						<u> </u>
	ndar year (or fiscal year beginning in)	(2) 2010	(b) 2020	(a) 2021	(d) 2022	(a) 2023	(f) Total
		(a) 2019 1886435.	(b) 2020 2275846.	(c) 2021 2996259.	2881034.	(e) 2023 2621312	(f) Total 12660886.
	Amounts from line 4	1000433.	22/3040.	2770257.	2001034.	2021312.	12000000
ð	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,	75 010	121 200	125 047	197,422.	101 707	722 205
_	and income from similar sources	75,010.	131,209.	133,047.	191,422.	104,/0/.	123,393.
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	00 050	06 050	00 000	104 160	446 555	400 506
	assets (Explain in Part VI.)	83,273.	86,958.	98,280.	104,468.		
	<b>Total support.</b> Add lines 7 through 10						13873817.
	Gross receipts from related activities,	•	,			12	
13	First 5 years. If the Form 990 is for the	-		-			
_	organization, check this box and stop						
	ction C. Computation of Publi					T	
	Public support percentage for 2023 (li					14	83.02 %
	Public support percentage from 2022					15	81.08 %
16a	33 1/3% support test - 2023. If the o	organization did no	t check the box or				
	<b>stop here.</b> The organization qualifies		•				
b	33 1/3% support test - 2022. If the o						
	and stop here. The organization qual	ifies as a publicly s	upported organiza	ation			
17a	10% -facts-and-circumstances test	- 2023. If the org	anization did not c	heck a box on line	e 13, 16a, or 16b, a	nd line 14 is 10%	or more,
	and if the organization meets the facts	s-and-circumstance	es test, check this	box and stop her	re. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported or	rganization		
b	10% -facts-and-circumstances test	- 2022. If the orga	anization did not d	heck a box on line	13, 16a, 16b, or 1	7a, and line 15 is	10% or
	more, and if the organization meets th	ne facts-and-circum	stances test, ched	ck this box and st	op here. Explain ir	n Part VI how the	
	organization meets the facts-and-circu				-		
18	Private foundation. If the organization						
	<u> </u>		•	. ,			(Form 990) 2023

#### 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.)

Se	ction A. Public Support	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(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 per- formed, 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 organ- ization'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						
78	Amounts included on lines 1, 2, and 3 received from disqualified persons						
ŀ	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						
(	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6						
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses acquired after June 30, 1975						
	Add lines 10a and 10b						
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.)						<u> </u>
14	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3) organization	on,
	check this box and stop here						
	ction C. Computation of Publi					т т	
15	Public support percentage for 2023 (I		•	column (f))		15	<u>%</u>
16	Public support percentage from 2022					16	%
	ction D. Computation of Inves					Т Т	
	Investment income percentage for 20					17	<u>%</u>
18	, ,					18	<u>%</u>
19	a 33 1/3% support tests - 2023. If the						7 is not
-	more than 33 1/3%, check this box ar						
k	33 1/3% support tests - 2022. If the						
20	line 18 is not more than 33 1/3%, che						

332023 12-21-23

Т..

#### 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

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

		Yes	No
	1		
	2		
	3a		
	3b		
	3с		
	4a		
	4b		
	4c		
	5a		
	5b		
	5c		
	6		
	7		
	7		
	8		
	O		
	9a		
	Ju		
	9b		
	9с		
	- 55		
	10a		
	10b		
_		~ 000	

332024 12-21-23 Schedule A (Form 990) 2023

Га	Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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?	11a		
	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide	110		
Sec	detail in Part VI. tion B. Type I Supporting Organizations	11c		
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			110
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
<u> </u>	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations	1		
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control			
	or management of the supporting organization was vested in the same persons that controlled or managed	1		
Sec	the supported organization(s). tion 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?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's	3		
Sec	supported organizations played in this regard. tion 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).			
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	struction	s).	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
L	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in	2b		
3	these activities but for the organization's involvement.  Parent of Supported Organizations. Answer lines 3a and 3b below.	20		
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
_	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

332025 12-21-23 Schedule A (Form 990) 2023

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Pai	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.						
Sect	ion 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					
Sect	ion 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					
С	Fair market value of other non-exempt-use assets	1c					
d	Total (add lines 1a, 1b, and 1c)	1d					
е	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					
Sect	ion 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	Check here if the current year is the organization's first as a non-functional	lly integrate	d Type III supporting orga	nization (see			
	instructions).						

Schedule A (Form 990) 2023

	dule A (Form 990) 2023 FONKOZE USA 1		nizations / //		2-2022113 Page 7
	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (continu	<u>ed)</u> T	
	ion D - Distributions		T	_	Current Year
	Amounts paid to supported organizations to accomplish exer	<u> </u>		1	
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported		ا ۾	
	organizations, in excess of income from activity		_	2	
3_4	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	5	3	
4_	Amounts paid to acquire exempt-use assets	· · · · · · · · · · · · · · · · · · ·		5	
<u>5</u>	Qualified set-aside amounts (prior IRS approval required - pro Other distributions (describe in <b>Part VI</b> ). See instructions.	ovide details in Part VI)		6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	o organization is responsive			
0	(provide details in <b>Part VI</b> ). See instructions.	ie organization is responsive		8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
10	Elife o amount divided by line o amount	(i)	(ii)	<del></del>	(iii)
Sect	ion E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution: Pre-2023	s	Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
_3	Excess distributions carryover, if any, to 2023				
a	From 2018				
b	From 2019				
c	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years			_	
<u>h</u>	Applied to 2023 distributable amount				
<u>_i</u>	Carryover from 2018 not applied (see instructions)				
<u>_i</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
<u>a</u>	Applied to underdistributions of prior years				
<u>b</u>	Applied to 2023 distributable amount				
<u>c</u>	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
_8_	Breakdown of line 7:				
<u>a</u>	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
d	Excess from 2022				
	F ( 0000				

Schedule A (Form 990) 2023

e Excess from 2023

### Schedule B

(Form 990)

Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization Go to www.irs.gov/Form990 for the latest information.

**Schedule of Contributors** 

Employer identification number

FONKOZE USA INC 52-2022113							
Organization type (check one):							
Filers of:	Section:						
Form 990 or 990-EZ	$\boxed{X}$ 501(c)( $3$ ) (enter number) organization						
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation						
	527 political organization						
Form 990-PF	501(c)(3) exempt private foundation						
	4947(a)(1) nonexempt charitable trust treated as a private foundation	4947(a)(1) nonexempt charitable trust treated as a private foundation					
	501(c)(3) taxable private foundation						
	is covered by the <b>General Rule</b> or a <b>Special Rule</b> . c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule	le. See instructions.					
General Rule							
	on filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling by one contributor. Complete Parts I and II. See instructions for determining a contributor's	•					
Special Rules							
sections 509(a)(1 contributor, durin	X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.						
contributor, durir literary, or educa	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.						
year, contributior is checked, enter purpose. Don't c	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the <b>General Rule</b> applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year\$						
Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).							

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

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

Name of organization Employer identification number

FONKOZE USA INC 52-2022113

Part I	Contributors (see instructions). Use duplicate copies of Part I if ad	ditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$\$	Person X Payroll
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
2		\$\$\$\$	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
3		\$\$	Person X Payroll
(a)	(b)	(c)	(d)
No. 4	Name, address, and ZIP + 4	* \$ 150,000.	Person X Payroll Noncash  (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No. 5	Name, address, and ZIP + 4	* \$ 94,081.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions  \$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023) Page **3** 

Name of organization

Employer identification number

### FONKOZE USA INC

52-2022113

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	additional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	396 MICROSOFT SHARES; 675 AAPL SHARES		
		\$\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
323453 12-26		\$	Schedule R (Form 990) (2023)

Schedule B (Form 990) (2023) Page 4 Name of organization **Employer identification number** FONKOZE USA INC 52-2022113 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

323454 12-26-23

Schedule B (Form 990) (2023)

#### **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 Inspection

Name of the organization

FONKOZE USA INC

**Employer identification number** 52-2022113

Pai			or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lir		(h) Funda and ather accounts
	<del>-</del>	(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	-	
•	are the organization's property, subject to the organization's		
6	Did the organization inform all grantees, donors, and donor a		
	for charitable purposes and not for the benefit of the donor of	, , ,	
Pai		ganization answered "Ves" on Form 990	
1	Purpose(s) of conservation easements held by the organizati		artiv, inte 7.
•	Preservation of land for public use (for example, recrea		f a historically important land area
	Protection of natural habitat	· —	f a certified historic structure
	Preservation of open space	Treservation o	Ta continua motorio di actare
2	Complete lines 2a through 2d if the organization held a quali	fied 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
а	Total number of conservation easements		2a
			l l
С	Number of conservation easements on a certified historic str		0-
	Number of conservation easements included on line 2c acqu		
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, re		
	year		
4	Number of states where property subject to conservation ea	sement is located	
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements i	t holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,		
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserva	tion easements during the year
8	Does each conservation easement reported on line 2d above	e satisfy the requirements of section 170(h	
9	In Part XIII, describe how the organization reports conservation	•	
	balance sheet, and include, if applicable, the text of the foots	note to the organization's financial statem	ents that describes the
Dai	organization's accounting for conservation easements.  t III Organizations Maintaining Collections or	f Art Historical Treasures or Ot	har Similar Assats
ı aı	Complete if the organization answered "Yes" on Form		niei Oliillai Assets.
			and halance about works
ıa	If the organization elected, as permitted under FASB ASC 95 of art, historical treasures, or other similar assets held for pul	•	
	,	, ,	•
h	service, provide in Part XIII the text of the footnote to its final		
ь	If the organization elected, as permitted under FASB ASC 95 art, historical treasures, or other similar assets held for public		
	provide the following amounts relating to these items.	exhibition, education, or research in furti	ierance of public service,
			¢
	(i) Revenue included on Form 990, Part VIII, line 1		•
2	If the organization received or held works of art, historical tre	easures or other similar assets for financia	
_	the following amounts required to be reported under FASB A		a gam, provide
a	Revenue included on Form 990, Part VIII, line 1	-	\$
	Assets included in Form 990, Part X		
	For Paperwork Reduction Act Notice, see the Instruction		Schedule D (Form 990) 2023

_	t III Organizations Maintaining Co	llections of Art	, Historical Tre	asures, or Othe	er Simila	r Assets	(contin	ued)	igo –
3	Using the organization's acquisition, accession						(OOTHER)	<u> </u>	
•	collection items (check all that apply).	., a	,	ononing and make	o.g				
а	Public exhibition	d	I oan or exc	hange program					
b	Scholarly research	e		nango program					
c	Preservation for future generations	Ü							
4	Provide a description of the organization's colle	ections and explain	how they further th	e organization's ex	emnt nurna	se in Part	XIII		
5	During the year, did the organization solicit or r	·	•	•		30 IIII ait	AIII.		
3	to be sold to raise funds rather than to be mair						Yes		No
Par	t IV Escrow and Custodial Arrange								110
	reported an amount on Form 990, Part		e ii tile organization	ranswered res or	1 FOITH 990	, raitiv, ii	116 9, 01		
12	Is the organization an agent, trustee, custodiar		any for contribution	s or other assets no	nt included				
Ia							Yes		No
h	on Form 990, Part X?  If "Yes," explain the arrangement in Part XIII ar						165		INO
b	ii res, explain the arrangement in Fart Alli ar	id complete the lolid	Jwing table.				Amount		
•	A. Destruction belows								
C C	Beginning balance								
u	Additions during the year								
•	Distributions during the year								
f O-	Ending balance  Did the organization include an amount on For						Yes		No
	-				•	∟	_ res		] <b>NO</b>
Par	If "Yes," explain the arrangement in Part XIII. C								
		(a) Current year	(b) Prior year	(c) Two years back		years back	(e) Four	vears l	hack
4.		894,859.	1,132,843.		_	72,360.	<u> </u>	812,	
1a	Beginning of year balance	034,033.	1,132,043.	1,003,070.	-	772,300.			600.
b	Contributions	74,245.	-237,984.	130,673.		91,510.		159,	
С	Net investment earnings, gains, and losses	74,243.	-237,304.	130,073.	1	91,310.		139,	020.
d	Grants or scholarships								
е	Other expenditures for facilities			61 700					
	and programs			-61,700.					
f	Administrative expenses	060 104	004.050	1 120 042	1 1			000	260
g	End of year balance	969,104.	894,859.	, ,	1,0	63,870.		972,	360.
2	Provide the estimated percentage of the currer	nt year end balance	(line 1g, column (a)	) held as:					
а	Board designated or quasi-endowment		_%						
b	Permanent endowment 21.0000	%							
С	Term endowment 79.0000 %								
	The percentages on lines 2a, 2b, and 2c should	d equal 100%.							
3а	Are there endowment funds not in the possess	sion of the organizat	ion that are held ar	nd administered for	the		_		
	organization by:							Yes	No
	(i) Unrelated organizations?						3a(i)		<u>X</u>
	(ii) Related organizations?						3a(ii)		X
b	If "Yes" on line 3a(ii), are the related organization	ons listed as require	ed on Schedule R?				3b		
4	Describe in Part XIII the intended uses of the o		ment funds.						
Par	t VI Land, Buildings, and Equipme								
	Complete if the organization answered	"Yes" on Form 990,	Part IV, line 11a. S	ee Form 990, Part >	(, line 10.				
	Description of property	(a) Cost or ot	her (b) Cost	or other (c)	Accumulat	ed	(d) Book	value	9
		basis (investm	ent) basis	(other) d	epreciation				
1a	Land								
b	Buildings								
С	Leasehold improvements			3,035.	3,0	35.			0.
d	Equipment			6,224.	6,2	24.			0.
_ е	Other		2	5,591.	25,5	91.			0.
	Add lines 1a through 1e (Column (d) must out		•	•					0.

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 FONKOZE USA	INC		52-2022113 Page <b>3</b>
Part VII Investments - Other Securities			J
Complete if the organization answered "Yes" o			
(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 FONKOZE S.	056 541		
(B) A.	856,541.	END-OF-YEAR MARE	KET VALUE
(C)			
(D)			
(E)			
(F)			
(G)			
(H)	056 541		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))  Part VIII Investments - Program Related.	856,541.		
	- F 000 B-+ IV I' 4	1 - 0 - F 000 B-+ V F 10	
Complete if the organization answered "Yes" o			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost	or end-of-year market value
(1) LOAN RECEIVABLES, RELATED	2 (15 510		ZDM 173 T TTD
(2) PARTY	2,615,510.	END-OF-YEAR MARE	KET VALUE
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)	0 615 510		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))	2,615,510.		
Part IX Other Assets	- F 000 B-+ IV I' 4	Add One Ferre 200 Best V. Per 45	
Complete if the organization answered "Yes" o		Td. See Form 990, Part X, line 15.	(h) Deale value
(a) L	Description		(b) Book value
<u>(1)</u>			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col.	(B))		
Part X Other Liabilities			
Complete if the organization answered "Yes" o	n Form 990, Part IV, line 1	1e or 11f. See Form 990, Part X, li	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			0.600.400
(2) LOAN PAYABLE, INVESTORS			2,602,420.
(3) OPERATING LEASE LIABILITY			113,048.
(4)			
(5)			

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

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 .... X

Schedule D (Form 990) 2023

(6) (7) (8)

che			2022113	Page
Pai	rt XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Re	turn		
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	Г. Т	2 061	71 /
1	Total revenue, gains, and other support per audited financial statements	1	2,961,	/ 1 4
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	Net unrealized gains (losses) on investments 2a 39,138.	-		
	Donated services and use of facilities	-		
С	Recoveries of prior year grants	-		
d	Other (Describe in Part XIII.)			400
е	Add lines 2a through 2d	2e		<u> 138</u>
3	Subtract line 2e from line 1	3	2,922,	576
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.)			
С	Add lines 4a and 4b	4c		0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,922,	576
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses per F	≀eturr	1	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			
1	Total expenses and losses per audited financial statements	1	2,372,	634
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	Donated services and use of facilities 2a			
	Prior year adjustments 2b			
	Other losses 2c			
	Other (Describe in Part XIII.)	-		
	Add lines 2a through 2d	2e		0
3	Subtract line 2e from line 1	3	2,372,	634
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	Investment expenses not included on Form 990, Part VIII, line 7b  4a			
	·	-		
		10		٥
		4c	2,372,	63/
၁ Dai	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  rt XIII Supplemental Information	5	4,514,	034
rov	ride 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 and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.	; Part X	K, line 2; Part XI	,
ΆI	RT X, LINE 2:			
ΉI	E PROVISIONS INCLUDED IN ACCOUNTING PRINCIPLES GENERALLY AC	CEPT	ED IN T	HE
N.	ITED STATES OF AMERICA PROVIDE CONSISTENT GUIDANCE FOR THE	ACC(	OUNTING	
ירו	D IINCEPTATNTY IN INCOME TAYES DECOGNIZED IN AN ENTITY'S EIN	אור ז	Γ <b>λ</b> Τ.	

T U STATEMENTS AND PRESCRIBE A THRESHOLD OF "MORE LIKELY THAN NOT" FOR RECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN.

THE ORGANIZATION PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2023, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX-EXEMPT STATUS. AS OF DECEMBER 31, 2023, THE STATUTE OF

10420718 138138 FONK001

### SCHEDULE F (Form 990)

#### **Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990.

Department of the Treasury Internal Revenue Service

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

Inspection Employer identification number

Name of the organization					Employer identi	fication number
FONKOZE USA INC					52-20221	13
Part I General Infor	mation on A	ctivities Out	side the United States. Comple	te if the organ	ization answered "	Yes" on
Form 990, Part I\			1			
1 For grantmakers. Does	the organization	n maintain recor	ds to substantiate the amount of its gra	nts and other	assistance,	
the grantees' eligibility for	or the grants or a	assistance, and t	the selection criteria used to award the	grants or assis	stance?	Yes X No
-	ribe in Part V the	e organization's	procedures for monitoring the use of its	grants and ot	her assistance out	side the
United States.						
3 Activities per Region. (TI	(b) Number of		an be duplicated if additional space is not determined in the region		vity listed in (d)	(f) Total
(a) Hogion	offices	employees, agents, and	(by type) (such as, fundraising, pro-		gram service,	expenditures
	in the region	independent contractors	gram services, investments, grants to	describe	specific type	for and investments
		contractors in the region	recipients located in the region)	of service	(s) in the region	in the region
CENTRAL AMERICA AND						
THE CARIBBEAN			GRANTS			1,175,927.
CENTRAL AMERICA AND			DROGRAM TANZEGEMENEG /			
CENTRAL AMERICA AND THE CARIBBEAN			PROGRAM INVESTMENTS / PAYABLES			2,615,510.
THE CARIBBEAN			FATABLES			2,013,310.
						1
3 a Subtotal	0	0				3,791,437.
<b>b</b> Total from continuation						1,122,207.
sheets to Part I	0	0				0.
c Totals (add lines 3a						
and 3h)	0	l 0				3 791 437.

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

Schedule F (Form 990) 2023

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States.	Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any
recipient who received more than \$5,000. Part II can be duplicated if additional space is n	needed.

1 (a) Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA &						
		THE CARIBBEAN	EDUCATION AND SUPPORT	1175927.	WIRE TRANSFER	0.		

2	Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax
	exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

^		and the second of the second		
3	Enter total	number of other	organizations	or entities

			tes. Complete i	if the organization answered "Yes"	on Form 990, Part	IV, line 16.	
Part III can be duplica  (a) Type of grant or assistar	ated if additional space is neede	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

### Schedule F (Form 990) 2023 Part IV Foreign Forms

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)	Yes	X No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)	Yes	X No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)	Yes	X No

Schedule F (Form 990) 2023

#### **SCHEDULE J** (Form 990)

**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.

OMB No. 1545-0047

Open to Public

Internal Revenue Service Name of the organization

Department of the Treasury

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

Inspection Employer identification number

	FONKOZE USA INC	52-202211	3	
Pa	art I Questions Regarding Compensation			
			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 9	90,		
	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 person	al use		
	Travel for companions Payments for business use of personal resi	idence		
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur	, chef)		
	<u> </u>			
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	1b		
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?	2		
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	n 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  X Approval by the board or compensation co	mmittee		
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:			
а	Receive a severance payment or change-of-control payment?	4a		Х
	Participate in or receive payment from a supplemental nonqualified retirement plan?	41.		Х
	Participate in or receive payment from an equity-based compensation arrangement?	_		х
	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	ı .		
	contingent on the revenues of:			
а	The organization?	5a		Х
	Any related organization?			Х
	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:			
а	The organization?	6a		Х
	Any related organization?			х
	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	7		Х
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
-	initial contract accounting described in Describing continue 50 4050 4/2/000 K IIVes II describe in Dest III	8		Х
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
_	,			

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

Schedule J (Form 990) 2023

Regulations section 53.4958-6(c)?

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.

		compensation				(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
	(i)							
	ii)							
	(i)							
	ii)							
	(i)							
	ii)							
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	ii)							
	(i) 							
	ii)							

Page 2

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

#### **SCHEDULE M** (Form 990)

# **Noncash Contributions**

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Inspection Employer identification number

	FONKOZE USA	INC				52-	2022	113	
Pai	rt 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	n	Method of one contribution (Contribution)	determin	_	s
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	1,397	252,381.	FMV				
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 organiz								
	for which the organization completed Form 828	33, Part V, D	onee Acknowledg	ement <b>29</b>					
								Yes	No
30a	During the year, did the organization receive by					that it			
	must hold for at least 3 years from the date of								
	exempt purposes for the entire holding period?						30a		X
b	If "Yes," describe the arrangement in Part II.								
31	Does the organization have a gift acceptance p	olicy that re	equires the review of	of any nonstandard contribut	ions?		31		X
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash					
	contributions?						32a		X
b	If "Yes," describe in Part II.								
33	If the organization didn't report an amount in c	olumn (c) foi	r a type of property	for which column (a) is ched	cked,				
	describe in Part II.								

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

Schedule M (Form 990) 2023

Schedule M (Form 990) 2023

332142 09-11-23

### SCHEDULE O (Form 990)

# Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Name of the organization

FONKOZE USA INC

Employer identification number 52-2022113

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
OPERATES EXCLUSIVELY FOR CHARITABLE AND EDUCATIONAL PURPOSES,
INCLUDING, BUT NOT LIMITED TO, RAISING, DONATING, AND LENDING
CHARITABLE FUNDS AND FACILITATING TECHNICAL ASSISTANCE TO ITS FONKOZE
PARTNERS (FONDASYON KOLE ZEPOL AND SEVIS FINANSYE FONKOZE) AND OTHER
ORGANIZATIONS EMPOWERING THE POOR ACROSS HAITI, AND INCREASING PUBLIC
AWARENESS ABOUT HAITI AND THE SERVICES AND PROGRAMS PROVIDED BY FONKOZE
AND THE DEVELOPMENT ORGANIZATIONS THAT THE CORPORATION SUPPORTS.
FORM 990, PART VI, SECTION B, LINE 11B:
FORM 990 IS REVIEWED BY THE ORGANIZATION'S FINANCIAL OFFICER, THE MEMBERS
OF ITS BOARD, AND AN INDEPENDENT CPA.
FORM 990, PART VI, SECTION B, LINE 12C:
THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES
COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY THROUGH INQUIRY OF ALL
PARTIES.
FORM 990, PART VI, SECTION B, LINE 15:
THE COMPENSATION FOR OFFICERS AND OTHER KEY EMPLOYEES IS EVALUATED BY THE
BOARD OF DIRECTORS.
FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
NY, AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NC, OR, PA, RI, SC, TN, UT
VA,WV,WI

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

Schedule O (Form 990) 2023

Schedule O (Form 990) 2023	Page 2
Name of the organization FONKOZE USA INC	Employer identification number 52-2022113
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS (BY-LAWS),	CONFLICT OF
INTEREST POLICY, DONOR RIGHTS POLICY, AND FINANCAL STATEME	NTS AVAILABLE TO
THE PUBLIC THROUGH ITS WEBSITE.	

#### **SCHEDULE R** (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

FONKOZE USA INC

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

52-2022113

Part I Identification of Disregarded Entities. Comp	blete if the organization answered "Yes	s" on Form 990, Part IV, line 3	3.					
(a)	(a) (b)		(d)	(e)		(f)		
Name, address, and EIN (if applicable) of disregarded entity	Primary activity	Legal domicile (state of foreign country)	or Total inco	me End-of-year	<b>I</b>	controlling ntity	g	
Part II Identification of Related Tax-Exempt Organ organizations during the tax year.	 izations. Complete if the organization	answered "Yes" on Form 990	), Part IV, line 34, I	pecause it had one o	or more related tax-exe	mpt		
(a)  Name, address, and EIN  of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	cont	<b>g)</b> 512(b)(13) rolled tity?	
		,,		501(c)(3))		Yes	No	
FONDAYSON KOLE ZEPOL	DEVELOPMENT SERVICES AND							
119 AVENUE CHRISTOPHE , PORT-AU-PRINCE, HAITI	PROGRAMS TO SUPPORT THE ULTRA-POOR	HAITI	N/A				х	
For Paperwork Reduction Act Notice, see the Instructi	ons for Form 990.				Schedule R	(Form 99	90) 2023	

Page 2

Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year. Part III

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Legal Direct controlling Predominant income Share of total Share of Dispressionate Co		re of Disprepartionate		Code V-UBI	General o	Percentage		
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes No	
				1					1		

Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	ent	tion b)(13) rolled tity?
SEVIS FINANSYE FONKOZE, S.A. 119 AVENUE CHRISTOPHE									
, PORT-AU-PRINCE, HAITI	MICROLOANS	HAITI	N/A				3.45%		X
	-								

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Yes No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled ent	tity			1a		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)				1b	Х	
c Gift, grant, or capital contribution from related organization(s)				1c		X
d Loans or loan guarantees to or for related organization(s)				1d		Х
e Loans or loan guarantees by related organization(s)				1e	Х	
f Dividends from related organization(s)				1f		X
g Sale of assets to related organization(s)				1g		X
h Purchase of assets from related organization(s)				1h		X
i Exchange of assets with related organization(s)				1i		X
j Lease of facilities, equipment, or other assets to related organization(s)				1j		X
k Lease of facilities, equipment, or other assets from related organization(s)				1k		X
I Performance of services or membership or fundraising solicitations for related org	ganization(s)			11		X
m Performance of services or membership or fundraising solicitations by related org				1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization	ation(s)			1n		X
Sharing of paid employees with related organization(s)				10		X
p Reimbursement paid to related organization(s) for expenses				<b>1</b> p		X
q Reimbursement paid by related organization(s) for expenses				1q		X
r Other transfer of cash or property to related organization(s)				1r		X
· · · · · · · · · · · · · · · · · · ·				1s		X
2 If the answer to any of the above is "Yes," see the instructions for information on	who must complete th	nis line, including covered relation	onships and transaction thresholds.			
(a) Name of related organization	(b) Transaction type (a·s)	(c) Amount involved	(d) Method of determining amount in	nvolved		
1) FONDASYON KOLE ZEPOL	В	1,717,396.FM	V			
2) SEVIS FINANSYE FONKOZE, S.A.	E	2,602,420.FM	V			
3)						
4)						
5)						
6)						
32163 09-28-23	<i>1</i> E		Schedule	R (Forn	n 990)	2023
	45					

Schedule R (Form 990) 2023 FONKOZE USA INC 52-2022113 Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.?  Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managing partner?  Yes No	(k) r Percentage ownership
	-									

# PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. NY Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

A F	or the	e 2023 calendar year, or tax year beginning and o	ending		
<b>B</b> c	heck if pplicable	C Name of organization		D Employer identifi	cation number
	Addres				
	Name change			52-20221	13
	Initial return	,	Room/suite	E Telephone numbe	r
	Final return/		304	(202)628	
	termin ated	, , , , , , , , , , , , , , , , , , ,		G Gross receipts \$	2,922,576.
	Ameno return	WASHINGTON, DC 20036		H(a) Is this a group re	
	Applic tion	F Name and address of principal officer: ENDANIA HIFFOLLIE		for subordinates	? Yes X No
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	ncluded? Yes No
<u> 1 T</u>	ax-exe	empt status: X 501(c)(3) 501(c)( ) (insert no.) 4947(a)(1) o	or 527	If "No," attach a	list. See instructions
	Vebsit			H(c) Group exemption	
		organization: X Corporation Trust Association Other	<b>L</b> Year o	of formation: 1997	<b>M</b> State of legal domicile: <b>NY</b>
Pa	rt I	Summary			
a	1	Briefly describe the organization's mission or most significant activities: FONKO	DZE US	A, INC. (TH	
Governance		ORGANIZATION) IS AN AMERICAN 501(C)(3) NO			
ž		Check this box if the organization discontinued its operations or dispose	ed of more	1	
ŏ				3	11
ა დ		Number of independent voting members of the governing body (Part VI, line 1b)			11
es		Total number of individuals employed in calendar year 2023 (Part V, line 2a)			13
Ĭ		Total number of volunteers (estimate if necessary)			11
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	·····		0.
	_			Prior Year	Current Year
ē		Contributions and grants (Part VIII, line 1h)		2,881,034.	2,621,312.
Jen 1		Program service revenue (Part VIII, line 2g)		107 422	104 707
Revenue		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		197,422.	184,707.
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		104,468.	116,557.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,182,924.	2,922,576.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		1,081,132.	1,175,927.
		Benefits paid to or for members (Part IX, column (A), line 4)		910,830.	825,194.
ses		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		910,630.	0.
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)  Total fundraising expenses (Part IX, column (D), line 25)  189, 43		0.	0.
Ä				585,466.	371,513.
		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,577,428.	2,372,634.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		605,496.	549,942.
	19	Revenue less expenses. Subtract line 18 from line 12	Red	ginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		6,318,801.	6,415,335.
Asse Bala	21			3,911,694.	3,419,148.
Vet,	22	Total liabilities (Part X, line 26)  Net assets or fund balances. Subtract line 21 from line 20		2,407,107.	2,996,187.
Pa	rt II	Signature Block		2,107,107,0	2/330/2010
		Ities of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	ents, and to the best of my	/ knowledge and belief, it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of whi			,
Sign Here		Signature of officer		Date	
		ERLANTZ HYPPOLITE, EXECUTIVE DIRECTOR			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid		PAMELA GRAY		self-employ	
Prep	arer	Firm's name SB & COMPANY, LLC		Firm's EIN 2	0-2153727
Use	Only	Firm's address 10200 GRAND CENTRAL AVE., SUITE 2	50		
		OWINGS MILLS, MD 21117		Phone no. 41	05840060
Mav	the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No

Pai	rt III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:  FONKOZE USA SECURES FINANCIAL AND TECHNICAL SUPPORT FOR ITS HAITIAN
	PARTNERS AND EDUCATES THE AMERICAN PUBLIC ABOUT FONKOZE'S WORK IN
	HAITI. FONKOZE USA ALSO ACTS AS A CHANNEL FOR SOCIALLY RESPONSIBLE
	INVESTORS WHO WANT TO "INVEST" IN FONKOZE'S LOAN FUND.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$1,170,055. including grants of \$1,170,055. ) (Revenue \$)
	GRANTMAKING: FONKOZE USA RAISES PROGRAM FUNDS TO SUPPORT THE FONKOZE
	FAMILY OF ORGANIZATIONS IN HAITI. GRANTS, BOTH UNRESTRICTED AND
	RESTRICTED, SUPPORT A WIDE VARIETY OF FONKOZE'S PROGRAMS INCLUDING
	SOCIAL INCLUSION AND SELF-RESILIENCE, ADULT LITERACY AND EDUCATION,
	HEALTH INITIATIVES, AS WELL AS MICRO-CREDIT AND OTHER ECONOMIC
	EMPOWERMENT ACTIVITIES. THROUGH THESE PROGRAMS, HUNDREDS OF THOUSANDS
	OF ECONOMICALLY VULNERABLE AND DISENFRANCHISED HAITIANS ACROSS THE
	COUNTRY ARE NOT ONLY EQUIPPED WITH THE TOOLS AND RESOURCES NEEDED TO
	BREAK THE CYCLE OF POVERTY, BUT THEY ARE SUPPORTED THROUGHOUT THEIR
	JOURNEY.
	202.046
4b	(Code:) (Expenses \$303,946. including grants of \$) (Revenue \$)
	EDUCATION: FONKOZE USA EDUCATES THE AMERICAN PUBLIC ABOUT THE FONKOZE
	FAMILY'S EMPOWERING WORK THROUGHOUT HAITI. COMMUNICATIONS ARE
	DISSEMINATED THROUGH A NUMBER OF CHANNELS, INCLUDING FACE-TO-FACE,
	DIRECT MAIL, AND DIGITAL, TO ENGAGE AUDIENCES IN A HOLISTIC WAY.
4c	(Code:) (Expenses \$
40	(Code:) (Expenses \$479,480. including grants of \$5,872. (Revenue \$)  TECHNICAL ASSISTANCE: TO SUPPORT FONKOZE FAMILY PROGRAMS AND
	CAPACITY-BUILDING NEEDS, FONKOZE USA SUPPORTS ITS PARTNERS IN HAITI BY
	PROVIDING TECHNICAL ASSISTANCE. THIS INCLUDES (BUT IS NOT LIMITED TO)
	GRANT WRITING AND RESEARCH, COMMUNICATIONS AND BRAND MARKETING, AS WELL
	AS PARTNERSHIP FACILITATION AND SOCIAL LOAN MANAGEMENT.
	IN THE PROPERTY OF THE POOLING BOTTOM TO THE POOL OF T
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$ ) (Revenue \$ )
4e	Total program service expenses 1,953,481.

Form **990** (2023)

Form 990 (2023) FONKOZE USA INC
Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
•	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	ا ا		
Ū	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		
'		7		X
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<b>-</b> -		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	_		<b>.</b>
	Schedule D, Part III	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?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	Х	
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	Х	
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
_	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
_	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
120	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	<del>  ' '''</del>		
120	, ,	12a	Х	
<b>L</b>	Schedule D, Parts XI and XII	IZa	- 25	
D	Was the organization included in consolidated, independent audited financial statements for the tax year?	401		x
40	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	v	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X	$\vdash$
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		77	
	or more? If "Yes," complete Schedule F, Parts I and IV	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? If "Yes," complete Schedule F, Parts II and IV	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? If "Yes," complete Schedule F, Parts III and IV	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? If "Yes," complete Schedule G, Part 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? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19	L	Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
332003	12-21-23		990	(2023)
				\)

Form 990 (2023) FONKOZE USA INC
Part IV Checklist of Required Schedules (continued)

	·		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete			
	Schedule J	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? If "Yes," answer lines 24b through 24d and complete	l		7.7
	Schedule K. If "No," go to line 25a	24a		<u> </u>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		$\vdash$
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	24c		
А	any tax-exempt bonds?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		$\vdash$
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	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? If "Yes," complete Schedule L, Part II	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			37
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor?  f	28a		x
h	"Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			. v
24	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	34	Х	
35.2	Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	21	X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			<del></del>
-	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	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? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			1
Da	Note: All Form 990 filers are required to complete Schedule O  **T V   Statements Regarding Other IRS Filings and Tax Compliance	38	X	Щ_
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
10	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 5  Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0	-		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
J	(gambling) winnings to prize winners?	1c	Х	
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	990 (2023) FONKOZE USA INC	52-2022	<u> </u>	P	age 2
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return	2a 13			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?	2b	X	
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?		За		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	uthority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial at If "Yes." enter the name of the foreign country  HAITI	ccount)?	4a	X	
D		Accusto (EDAD)			
E	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac		Ea		х
5a			_5a_ 5b		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transactiff "You" to line 50 or 5b, did the organization file Form 9996 T2		5c		1
C 62	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		30		
ua			6a		x
h	any contributions that were not tax deductible as charitable contributions?  If "Yes," did the organization include with every solicitation an express statement that such contributions.		Ua		1
b			6b		
7	were not tax deductible?  Organizations that may receive deductible contributions under section 170(c).		OD		
и а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and serv	vices provided to the payor?	7a		Х
b			7b		<del></del>
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa	s required	75		
ŭ	to file Form 8282?	•	7с		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	•	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file For		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained				
	on an artist and an artist the second and the secon		8		
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against				
	amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the	1			
	organization is licensed to issue qualified health plans	13b			
C	Enter the amount of reserves on hand	13c	44		₩
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner		4-		_ v
	excess parachute payment(s) during the year?		15		X
16	If "Yes," see the instructions and file Form 4720, Schedule N.	incomo?	16		х
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment If "Ves." complete Form 4720. Schedule O		16		<u> </u>
17	If "Yes," complete Form 4720, Schedule O.  Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act	ivities			
"	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	anat would room in the imposition of an excise tax under section 4301, 4302 of 4300!				

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If "Yes," complete Form 6069.

Page 6

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. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 11 **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. 11 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 X 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 Х 6 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? Х 7a **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 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 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? Х The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization 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 Х taxable entity during the year? 16a 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 List the states with which a copy of this Form 990 is required to be filed NY, AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA 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. X Another's website X Own website X Upon request \_\_ Other (explain on Schedule O) 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. State the name, address, and telephone number of the person who possesses the organization's books and records ERLANTZ HYPPOLITE - (202)628-9033

> SEE SCHEDULE O FOR FULL LIST OF STATES

1900 L STREET NW, 304, WASHINGTON,

Form **990** (2023)

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

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

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

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

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

- 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.

(A)	(B)			(0				(D)	(E)	(F)
Name and title	Average	(do	not c	Pos	ition	l than i	one	Reportable	Reportable	Estimated
	hours per	box	, unles	ss per	son is	s both	n an	compensation	compensation	amount of
	week		Cei aii	uau	recto	l / li us	(66)	from	from related	other
	(list any hours for	lirecto				L		the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or 0	stee			satec		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al tru:		yee	im per		1099-NEC)		and related
	below	Individual trustee or director	Institutional trustee	Je.	Key employee	Highest compensated employee	ner			organizations
	line)	ib	Insti	Officer	Key	High	Former			
(1) ERLANTZ HYPPOLITE	40.00	1								
EXECUTIVE DIRECTOR				Х				143,333.	0.	0.
(2) SHERRY TODD-GREEN	40.00	1							_	_
INTERIM EXECUTIVE DIRECTOR							Х	64,384.	0.	0.
(3) LAWRENCE ARBUTHNOTT	2.00	]						_	_	_
CHAIR		Х		Х				0.	0.	0.
(4) LISA W. CLARK	2.00									
VICE-CHAIR		Х		Х				0.	0.	0.
(5) ROBYN MORDENO	2.00									
TREASURER		Х		Х				0.	0.	0.
(6) MICHELE HARTIGAN	2.00									
BOARD MEMBER		Х		Х				0.	0.	0.
(7) JEAN BELIZAIRE	2.00									
BOARD MEMBER		Х						0.	0.	0.
(8) ROXANN THOMAS CHARGOIS	2.00									
BOARD MEMBER		Х						0.	0.	0.
(9) KATIE CORTES	2.00									
BOARD MEMBER		Х						0.	0.	0.
(10) R. CLAUDIA CYRILL	2.00									
BOARD MEMBER		Х						0.	0.	0.
(11) MARJORIE DORCELY	2.00									
BOARD MEMBER		Х						0.	0.	0.
(12) MACKENZIE KELLER	2.00									
BOARD MEMBER		Х						0.	0.	0.
(13) CLIFFORD REGINALD NAU	2.00	1						_	_	_
BOARD MEMBER		Х						0.	0.	0.
		1								
		<u> </u>								
		<u> </u>								
		]								
		<u> </u>				_				
		1								
										000

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Section A. Officers, Directors, Trust	tees, Key Emp	oloy	ees,	and	l Hiç	ghes	t C	ompensated Employee	s (continued)			
(A)	(B)			_ (0				(D)	(E)		(I	=)
Name and title	Average	(do not check more than one						Reportable	Reportable		Estin	nated
	hours per	box	, unles	ss per	son is	s both	an	compensation	compensation	า	amou	unt of
	week		cer an	iu a di	recto	r/trus	iee)	from	from related			ner
	(list any	rector						the	organizations			nsation
	hours for related	or dir	e e			ated		organization	(W-2/1099-MIS	C/		the
	organizations	ıstee	trust		au	bens		(W-2/1099-MISC/	1099-NEC)		•	ization
	below	ual tr	ional		ploye	t com	١.	1099-NEC)				elated zations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				Organii	Zations
	,	=	=	0	ž	王 ==	Œ					
										_		
								007 717				
1b Subtotal								207,717.		0.		0.
c Total from continuation sheets to Part VII	, Section A							0.		0.		0.
d Total (add lines 1b and 1c)								207,717.		0.		0.
2 Total number of individuals (including but no compensation from the organization	ot limited to th	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,	000 of reportable			1
compensation from the organization											Y	es No
3 Did the organization list any <b>former</b> officer,	•	,	,	•	,	,	_	•	,			х
line 1a? If "Yes," complete Schedule J for so 4 For any individual listed on line 1a, is the su										····	3	$+^{\wedge}$
and related organizations greater than \$150										[	4	X
5 Did any person listed on line 1a receive or a	ccrue compen	sati	on fr	om	any	unre	elate	ed organization or individ	dual for services			
rendered to the organization? <i>If "Yes," com</i> Section B. Independent Contractors	plete Schedule	e J fo	or su	ıch r	oers	on .					5	X
Complete this table for your five highest contactors	mpensated ind	lepe	nder	nt cc	ontra	actor	s th	nat received more than \$	100,000 of comp	ensat	ion from	
the organization. Report compensation for t	he calendar ye	ear e	endir	ng w	ith c	or wi	thin 	the organization's tax y	ear.		(C)	
Name and business	address	NC	ONE	S				Description of s	ervices	С	ompensa	ation
							$\dashv$					
							$\dashv$					
2 Total number of independent contractors (in	ncluding but no	ot lin	nitec	d to t	thos	se lis	ted	above) who received mo	ore than			
\$100,000 of compensation from the organiz	zation				С	)						

Form **990** (2023)

52-2022113

Form 990 (2023) FONKOZE
Part VIII Statement of Revenue

			Check if Schedule O c	ont	ains a resno	nee i	or note to any lin	e in this Part VIII			
			Officer if Octroduce O of	Ont	airis a respe	1130	or note to any in	(A)	(B)	(C)	(D)
								Total revenue	Related or exempt	Unrelated	Revenue excluded
									function revenue	business revenue	from tax under sections 512 - 514
—											Sections 512 - 514
nts tt	1	а	Federated campaigns					-			
Contributions, Gifts, Grants and Other Similar Amounts			Membership dues					-			
s, o		С	Fundraising events		1c						
# Z		d	Related organizations		1d						
s, mil		е	Government grants (contrib	buti	ions) 1e						
Sign			All other contributions, gifts, g								
her			similar amounts not included a			2,	621,312.				
Ę		а	Noncash contributions included in li		···		352,381.	-			
Ϋ́		_	<b>-</b>					2,621,312.			
<u> </u>			Totali / tad iii loo Ta Ti				Business Code				
	_	_					Buomicos cous				
<u>i</u> ë	2	a									
er.		b									
n S Ten		С									
ran Sev		d									
Program Service Revenue		е									
<u>a</u>		f	All other program service re	eve	nue						
		g	Total. Add lines 2a-2f								
	3		Investment income (includi	ing	dividends, i	ntere	st, and				
			other similar amounts)					184,707.			184,707.
	4		Income from investment of	f tax	x-exempt bo	nd p	roceeds				
	5		Royalties		•	•					
			[		(i) Rea	l	(ii) Personal				
	6	а	Gross rents	6a	· · ·						
	٠			6b				-			
				6c	1			-			
			` ' '	OC							
	_		Net rental income or (loss)		(i) Securit		(ii) Othor				
	1	а	Gross amount from sales of			.162	(ii) Other	-			
			assets other than inventory	7a				-			
		b	Less: cost or other basis								
Revenue			'	7b							
Ver		С	Gain or (loss)	7с							
Re		d	Net gain or (loss)			<u></u>					
her	8	а	Gross income from fundraisin	g ev	ents (not						
⇟			including \$		of						
			contributions reported on I	line	1c). See						
			Part IV, line 18			8a					
		h	Less: direct expenses			8b					
			Net income or (loss) from fi			_					
	0		Gross income from gaming								
	9	а		-		1					
			Part IV, line 19			9a		-			
			Less: direct expenses			9b					
			Net income or (loss) from g	-	-	s	 T				
	10	а	Gross sales of inventory, le								
			and allowances			10a		-			
		b	Less: cost of goods sold			10b					
		С	Net income or (loss) from s	sale	s of invento	ry					
							Business Code				
ous.	11	а	CONTRACT INCOM	ΜE			561499	116,557.			116,557.
ine.		b									
ella		С									
Miscellaneous Revenue			All other revenue								
Σ			Total. Add lines 11a-11d					116,557.			
	12		Total revenue. See instruction					2,922,576.	0.	0.	301,264.
332009				.10				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Form <b>990</b> (2023)

#### 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 (**D**) Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign 1,175,927. individuals. See Part IV, lines 15 and 16 ....... 1,175,927. Benefits paid to or for members ..... Compensation of current officers, directors, 197,717. 131,730. 35,767. 30,220. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 494,776. 329,640. 89,514. 75,622. Other salaries and wages 7 Pension plan accruals and contributions (include 6,949. 4,630. 1,257. 1,062. section 401(k) and 403(b) employer contributions) 8,797. 32,397. 48,626. 7,432. Other employee benefits 9 77,126. 51,385. 13,953. 11,788. 10 Payroll taxes Fees for services (nonemployees): Management 17,661. 17,661. Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 60,199. 84,472. 1,138. 23,135. column (A), amount, list line 11g expenses on Sch O.) 5,857. 4,750. 69. 1,038. Advertising and promotion 12 57,626. 27,491. 16,629.13,506. Office expenses 13 36,772. 13,628. 13,228. 9,916. Information technology 14 15 Royalties 37,959. 13,665. 3,796. 20,498. 16 Occupancy 13,348. 11,089. 1,160. 1,099. 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 7,475. 3,348. 1,997. 2,130. Conferences, conventions, and meetings 19 62,944. 62.944. 20 Payments to affiliates 21 Depreciation, depletion, and amortization 22 8,925. 3,994. 3,809. 1,122. 23 Other expenses. Itemize expenses not covered 24 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.) 2,789. 1,181. 813. 795. MISCELLANEOUS 10,264.  $6, \overline{771}$ . 35,685. 18,650. All other expenses 2,372,634. 1,953,481. 229,721. 189,432. Total functional expenses. Add lines 1 through 24e 25 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 if following SOP 98-2 (ASC 958-720)

10420718 138138 FONK001

Form 990 (2023)

Part X | Balance Sheet

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or r	note to a	ny line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			581,698.	1	950,696.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net	28,061.	3			
	4	Accounts receivable, net			706,224.	4	894,157.
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sul	bstantia	contributor, or 35%			
		controlled entity or family member of any of the	hese pei	sons		5	
	6	Loans and other receivables from other disqu	ersons (as defined				
		under section 4958(f)(1)), and persons describ		6			
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
ď	9	Prepaid expenses and deferred charges			4,623.	9	8,532.
	10a	Land, buildings, and equipment: cost or other		24 252			
		basis. Complete Part VI of Schedule D	10a	34,850. 34,850.	•		
	b	Less: accumulated depreciation	10k	•	0.	10c	0.
	11	Investments - publicly traded securities			894,859.	11	969,104.
	12	Investments - other securities. See Part IV, lin			856,541.	12	856,541.
	13	Investments - program-related. See Part IV, lir	3,050,615.	13	2,615,510.		
	14	Intangible assets	106 100	14	100 505		
	15	Other assets. See Part IV, line 11			196,180.	15	120,795. 6,415,335.
	16	Total assets. Add lines 1 through 15 (must e			6,318,801.	16	6,415,335
	17	Accounts payable and accrued expenses			57,012.	17	54,680.
	18	Grants payable			549,000.	18	549,000.
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete				21	
ies	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, sul controlled entity or family member of any of the				22	
E.	23	Secured mortgages and notes payable to unr				23	
	24	Unsecured notes and loans payable to unrela			106,000.	24	100,000.
	25	Other liabilities (including federal income tax,			100,0000	27	100,000
		parties, and other liabilities not included on lir					
		(0			3,199,682.	25	2,715,468.
	26	<b>Total liabilities.</b> Add lines 17 through 25			3,911,694.	26	3,419,148.
		Organizations that follow FASB ASC 958, c	heck he	re X	· · ·		
es		and complete lines 27, 28, 32, and 33.					
anc	27	Net assets without donor restrictions			1,344,259.	27	1,782,627.
Bal	28	Net assets with donor restrictions			1,062,848.	28	1,213,560.
пd		Organizations that do not follow FASB ASC	958, c	neck here			
Ē		and complete lines 29 through 33.					
S	29	Capital stock or trust principal, or current fund	ds			29	
set	30	Paid-in or capital surplus, or land, building, or	equipm	ent fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated	l income	or other funds		31	
Net	32	Total net assets or fund balances			2,407,107.	32	2,996,187.
	33	Total liabilities and net assets/fund balances			6,318,801.	33	6,415,335.

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Pa	T 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	<u>2,92</u>	2,5	<u>76.</u>
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,37	<u>2,6</u>	<u>34.</u>
3	Revenue less expenses. Subtract line 2 from line 1	3			42.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,40		
5	Net unrealized gains (losses) on investments	5	3	9,1	<u> 38.</u>
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	2,99	6,1	<u>87.</u>
Pa	t 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: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		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:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	<u> </u>
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule 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?		3a		<u> X</u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990	(2023)

#### **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.

**Employer identification number** 

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

Open to Public Inspection

OMB No. 1545-0047

		FONK	OZE USA IN	C				5	2-2022113
Part	: 1	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	See instructions.		
The or	gan	ization is not a private found							
1	Ĭ	A church, convention of ch					1)(A)(i).		
2		A school described in sect							
3		A hospital or a cooperative		•		(b)(1)(A)(ii	ii).		
4		A medical research organiz					•	i). Enter	the hospital's name,
_		city, and state:	•					•	
5		An organization operated for	or the benefit of a col	llege or university owned	or operate	ed by a go	overnmental unit	describe	ed in
		section 170(b)(1)(A)(iv). (C			•				
6		A federal, state, or local gov	•	nental unit described in	section 17	70(b)(1)(A)	(v).		
7	X	An organization that norma	-					general r	oublic described in
		section 170(b)(1)(A)(vi). (C	•		J		,	9	
8		A community trust describe		(1)(A)(vi). (Complete Part	: 11.)				
9	ī	An agricultural research org			•	ed in coniu	unction with a lar	nd-grant	college
		or university or a non-land-g				-		-	-
		university:	, 3	(**************************************		, , ,	,	3	
10		An organization that norma	Ilv receives (1) more	than 33 1/3% of its supp	ort from c	ontribution	ns. membership	fees. and	d aross receipts from
		activities related to its exem							
		income and unrelated busir		·					-
		See section 509(a)(2). (Con		,		·	, ,		,
11		An organization organized a	-	vely to test for public sat	ety. See	section 50	09(a)(4).		
12		An organization organized a	•		•			out the	purposes of one or
		more publicly supported or	•	•	•				•
		lines 12a through 12d that	-						
а		Type I. A supporting orga	* *					-	giving
		the supported organization	· · · · · · · · · · · · · · · · · · ·	•	•	-			
		organization. You must o			, ,				0
b		Type II. A supporting org	-		ion with its	s supporte	ed organization(s	), by hav	ring
		control or management o	•				-	•	-
		organization(s). You mus			•		J	• • •	
С		Type III functionally inte			in connect	tion with, a	and functionally i	ntegrate	ed with,
		its supported organization	-				-	Ü	•
d		Type III non-functionally		·				d organiz	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sati	sfy a distr	ibution red	quirement and ar	n attentiv	/eness
		requirement (see instructi	-	•	-		•		
е		Check this box if the orga	anization received a v	written determination from	m the IRS	that it is a	Type I, Type II,	Type III	
		functionally integrated, or							
f	Ente	er the number of supported o		, , , , , , , , , , , , , , , , , , , ,					
g	Pro۱	vide the following information	about the supporte	d organization(s).					•
	(	i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	nization listed ng document?	(v) Amount of m	•	(vi) Amount of other
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see instr	ructions)	support (see instructions)
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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	1886435.	2275846.	2996259.	2881034.	2621312.	12660886.
2	Tax revenues levied for the organ-						
	ization'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	1886435.	2275846.	2996259.	2881034.	2621312.	12660886.
	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,						
							1142851.
6	column (f)  Public support. Subtract line 5 from line 4.						11518035.
	etion B. Total Support						<u> </u>
	ndar year (or fiscal year beginning in)	(2) 2010	(b) 2020	(a) 2021	(d) 2022	(a) 2023	(f) Total
		(a) 2019 1886435.	(b) 2020 2275846.	(c) 2021 2996259.	2881034.	(e) 2023 2621312	(f) Total 12660886.
	Amounts from line 4	1000433.	22/3040.	2770257.	2001034.	2021312.	12000000
ð	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,	75 010	121 200	125 047	197,422.	101 707	722 205
_	and income from similar sources	75,010.	131,209.	133,047.	191,422.	104,/0/.	123,393.
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	00 050	06 050	00 000	104 160	446 555	400 506
	assets (Explain in Part VI.)	83,273.	86,958.	98,280.	104,468.		
	<b>Total support.</b> Add lines 7 through 10						13873817.
	Gross receipts from related activities,	•	,			12	
13	First 5 years. If the Form 990 is for the	-		-			
_	organization, check this box and stop						
	ction C. Computation of Publi						
	Public support percentage for 2023 (li					14	83.02 %
	Public support percentage from 2022					15	81.08 %
16a	33 1/3% support test - 2023. If the o	organization did no	t check the box or				
	stop here. The organization qualifies		•				
b	33 1/3% support test - 2022. If the o						
	and stop here. The organization qual	ifies as a publicly s	upported organiza	ation			
17a	10% -facts-and-circumstances test	- 2023. If the org	anization did not c	heck a box on line	e 13, 16a, or 16b, a	nd line 14 is 10%	or more,
	and if the organization meets the facts	s-and-circumstance	es test, check this	box and stop her	re. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported or	rganization		
b	10% -facts-and-circumstances test	- 2022. If the orga	anization did not d	heck a box on line	13, 16a, 16b, or 1	7a, and line 15 is	10% or
	more, and if the organization meets th	ne facts-and-circum	stances test, ched	ck this box and st	op here. Explain ir	n Part VI how the	
	organization meets the facts-and-circu				-		
18	Private foundation. If the organization						
	<u> </u>		•	. ,			(Form 990) 2023

## 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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not	ļ					
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the	ļ					
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization'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						
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6 Gross income from interest,						
IUa	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired ofter June 20, 1075						
,	Add lines 10a and 10b						
	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						
13	assets (Explain in Part VI.)  Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for the	ne organization's fir	rst. second. third. 1	ourth, or fifth tax	vear as a section 5	01(c)(3) organizatio	on.
	check this box and stop here			· · · · · · · · · · · · · · · · · · ·			
Se	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	ivided by line 13, o	column (f))		15	%
	Public support percentage from 2022					16	%
Se	ction D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20	<b>)23</b> (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
	Investment income percentage from					18	%
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd <b>stop here.</b> The	organization qualit	fies as a publicly s	upported organiza	tion	
b	33 1/3% support tests - 2022. If the	organization did n	ot check a box on	line 14 or line 19a	, and line 16 is mo	re than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	n did not check a	box on line 14, 19a	a, or 19b, check th	is box and see ins	tructions	

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## 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

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

  If "Yes." complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
4		
1		
2		
За		
3b		
3с		
4a		
4b		
_		
4c		
50		
5a		
5b		
5c		_
6		
7		
8		
9a		
Ob		
9b		
9c		
90		
10a		
100		
10b		
	n 990)	2022

Schedule A (Form 990) 2023

Pai	Supporting Organizations (continued)			
	·		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sect	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sect	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sect	tion 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?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported	-		
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			
	supported organizations played in this regard.	3		
Sect	tion 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).			
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	truction	s)	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
-	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.	-		
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	3a		
	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
_	of its supported organizations? If "Yes." describe in <b>Part VI</b> the role played by the organization in this regard.	3b		

10420718 138138 FONK001

52-2022113 Page 6

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Support	ing Organ	izations		
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 mu		•		
Sect	ion 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			
Sect	ion 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			
с	Fair market value of other non-exempt-use assets	1c			
d	Total (add lines 1a, 1b, and 1c)	1d			
е	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			
Sect	ion 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	Check here if the current year is the organization's first as a non-function	ally integrate	d Type III supporting orga	nization (see	

Schedule A (Form 990) 2023

instructions).

Par	rt V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	ınizations <sub>(continu</sub>	ıed)	
Secti	ion D - Distributions	Current Year			
1	Amounts paid to supported organizations to accomplish exempt purposes				
2	Amounts paid to perform activity that directly furthers exem				
	organizations, in excess of income from activity	2			
3	Administrative expenses paid to accomplish exempt purpos	S	3		
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - p	rovide 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 <b>Part VI</b> ). See instructions.	·		8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior	ıs	(iii) Distributable
	,		Pre-2023		Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
	From 2020				
d	From 2021				
	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in <b>Part VI.</b> See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
	Excess from 2022				
	Excess from 2023				

Schedule A (Form 990) 2023

332028 12-21-23 Schedule A (Form 990) 2023

# Schedule B

(Form 990)

Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization Go to www.irs.gov/Form990 for the latest information.

**Schedule of Contributors** 

Employer identification number

FONKOZE USA INC 52-2022113						
Organization type (check one):						
Filers of:	Section:					
Form 990 or 990-EZ	$\boxed{X}$ 501(c)( $3$ ) (enter number) organization					
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation					
	527 political organization					
Form 990-PF	501(c)(3) exempt private foundation					
	4947(a)(1) nonexempt charitable trust treated as a private foundation					
	501(c)(3) taxable private foundation					
	is covered by the <b>General Rule</b> or a <b>Special Rule</b> . c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule	le. See instructions.				
General Rule						
	on filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling by one contributor. Complete Parts I and II. See instructions for determining a contributor's	•				
Special Rules						
For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.						
contributor, durir literary, or educa	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.					
year, contributior is checked, enter purpose. Don't c	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the <b>General Rule</b> applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year\$					
answer "No" on Part IV, lir	Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).					

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

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

Name of organization Employer identification number

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 362,936.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$ <u>201,734.</u>	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$ 200,000.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$94,081.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

52-2022113

FONKOZE USA INC

Schedule B (Form 990) (2023) Page **3** 

Name of organization

Employer identification number

# FONKOZE USA INC

52-2022113

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.		
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	396 MICROSOFT SHARES; 675 AAPL SHARES		
		\$ 201,734.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
323453 12-26-		\$	Schedule R (Form 990) (2023)

Page 4

Schedule B (Form 990) (2023) Name of organization **Employer identification number** FONKOZE USA INC 52-2022113 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (d) Description of how gift is held (c) Use of gift Part I (e) Transfer of gift

Schedule B (Form 990) (2023) 323454 12-26-23

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

#### **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 Inspection

Name of the organization

FONKOZE USA INC

**Employer identification number** 52-2022113

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the						
	organization answered "Yes" on Form 990, Part IV, lir		(h) Funda and ather accounts			
	<del>-</del>	(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	-				
•	are the organization's property, subject to the organization's					
6	Did the organization inform all grantees, donors, and donor a					
	for charitable purposes and not for the benefit of the donor of	* * *				
Pai		ganization answered "Ves" on Form 900				
1	Purpose(s) of conservation easements held by the organizati		artiv, inte 7.			
•	Preservation of land for public use (for example, recrea		f a historically important land area			
	Protection of natural habitat	· —	f a certified historic structure			
	Preservation of open space		Ta continua motorio stractare			
2	Complete lines 2a through 2d if the organization held a quali	fied 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			
а	Total number of conservation easements		2a			
			l l			
С	Number of conservation easements on a certified historic str		0-			
	Number of conservation easements included on line 2c acqu	***************************************				
	on a historic structure listed in the National Register		2d			
3	Number of conservation easements modified, transferred, re					
	year					
4	Number of states where property subject to conservation ea	sement is located				
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling of				
	violations, and enforcement of the conservation easements i	t holds?	Yes No			
6	Staff and volunteer hours devoted to monitoring, inspecting,					
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserva	tion easements during the year			
8	Does each conservation easement reported on line 2d above	e satisfy the requirements of section 170(h				
9	In Part XIII, describe how the organization reports conservation	•				
	balance sheet, and include, if applicable, the text of the foots	note to the organization's financial statement	ents that describes the			
Dai	organization's accounting for conservation easements.  t III Organizations Maintaining Collections or	f Art Historical Treasures or Ot	har Similar Assats			
ı aı			niei Oliillai Assets.			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.					
ıa	If the organization elected, as permitted under FASB ASC 95	•				
	of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public					
h	service, provide in Part XIII the text of the footnote to its financial statements that describes these items.					
ь	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		•			
2	If the organization received or held works of art, historical tre	easures, or other similar assets for financia				
_	the following amounts required to be reported under FASB A		a gani, provide			
a	Revenue included on Form 990, Part VIII, line 1	_	\$			
	Assets included in Form 990, Part X					
	For Paperwork Reduction Act Notice, see the Instruction		Schedule D (Form 990) 2023			

10420718 138138 FONK001

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations? (ii) Related organizations?

	organization by:						
	(i) Unrelated organizations?	3a(i)		X			
	(ii) Related organizations?	3a(ii)		X			
b	If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b					

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

### Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
<b>b</b> Buildings				
c Leasehold improvements		3,035.	3,035.	0.
d Equipment		6,224.	6,224.	0.
e Other		25,591.	25,591.	0.
Total Add lines 13 through 19 (Calumn (d) must ague	0 -			

Schedule D (Form 990) 2023

b

С

Part IV

Schedule D (Form 990) 2023 FONKOZE USA	INC	52	2-2022113 Page 3
Part VII Investments - Other Securities			rago
Complete if the organization answered "Yes" of	on Form 990, Part IV, line 1	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 en	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A) INVESTMENT IN FONKOZE S.			
(B) A.	856,541.	END-OF-YEAR MARKET	VALUE
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	856,541.		
Part VIII Investments - Program Related.	•		
Complete if the organization answered "Yes" of	on Form 990, Part IV, line 1	I1c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1) LOAN RECEIVABLES, RELATED			
(2) PARTY	2,615,510.	END-OF-YEAR MARKET	VALUE
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))	2,615,510.		
Part IX Other Assets			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line 1	11d. See Form 990, Part X, line 15.	
(a) I	Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col.  Part X Other Liabilities	(B))		
Complete if the organization answered "Yes" of	on Form 990, Part IV, line 1	I1e or 11f. See Form 990, Part X, line 25	j.
1. (a) Description of liability	. ,	, ,	(b) Book value
(1) Federal income taxes			
(2) LOAN PAYABLE, INVESTORS			2,602,420.
(3) OPERATING LEASE LIABILITY			113,048.
(4)			

(8) 2,715,468. Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) 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

Schedule D (Form 990) 2023

(5) (6) (7)

	dule D (Form 990) 2023 FONKOZE USA INC				2022113 <sub>Page</sub>
Par			Revenue per Re	turn	
	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	2,961,714
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	1 1	20.422		
	Net unrealized gains (losses) on investments		39,138.	-	
	Donated services and use of facilities			-	
С	Recoveries of prior year grants	2c		-	
d	Other (Describe in Part XIII.)	2d			
е	Add lines 2a through 2d			2e	39,138
3	Subtract line <b>2e</b> from line <b>1</b>			3	2,922,576
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1 1			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		-	
b	Other (Describe in Part XIII.)	4b			
С	Add lines <b>4a</b> and <b>4b</b>			4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		· <u>··</u> ·····	5	2,922,576
Par	t XII Reconciliation of Expenses per Audited Financial Stateme		Expenses per l	Returr	ו
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	2,372,634
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
е	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	2,372,634
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	2,372,634
Par	t 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:

THE PROVISIONS INCLUDED IN ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA PROVIDE CONSISTENT GUIDANCE FOR THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS AND PRESCRIBE A THRESHOLD OF "MORE LIKELY THAN NOT" FOR RECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN.

THE ORGANIZATION PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2023, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX-EXEMPT STATUS. AS OF DECEMBER 31, 2023, THE STATUTE OF Schedule D (Form 990) 2023 332054 09-28-23

### SCHEDULE F (Form 990)

# Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990.

Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

OMB No. 1545-0047

Name of the organization **Employer identification number** FONKOZE USA INC 52-2022113 General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b. 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.) (e) If activity listed in (d) (b) Number of (c) Number of (d) Activities conducted in the region (f) Total (a) Region employees, agents, and expenditures offices (by type) (such as, fundraising, prois a program service, for and in the region gram services, investments, grants to describe specific type independent investments contractors recipients located in the region) of service(s) in the region in the region in the region CENTRAL AMERICA AND THE CARIBBEAN GRANTS 1,175,927. CENTRAL AMERICA AND PROGRAM INVESTMENTS / THE CARIBBEAN PAYABLES 2,615,510. 0 0 3,791,437. 3 a Subtotal **b** Total from continuation 0 sheets to Part I ...... c Totals (add lines 3a 3,791,437. and 3b)

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

Schedule F (Form 990) 2023

<u>Schedule</u> F (Form 990) 2023 FONKOZE USA INC 52-2022113 Page 2

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA &						
		THE CARIBBEAN	EDUCATION AND SUPPORT	1175927.	WIRE TRANSFER	0.		

2	Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax
	exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

<sup>3</sup> Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

Part III can be duplicated if a	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)	Yes	X No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)	Yes	X No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? <i>If</i> "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)	Yes	X No

Schedule F (Form 990) 2023

332075 11-29-23 Schedule F (Form 990) 2023

# SCHEDULE J (Form 990)

**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.

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

FONKOZE USA INC

 $Employer\ identification\ number \\ 52-2022113$ 

OMB No. 1545-0047

**Open to Public** 

Inspection

Pa	art I Questions Regarding Compensation			
	·		Yes	No
<b>1</b> a	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	1b		
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?	2		
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  X 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:			
а	Receive a severance payment or change-of-control payment?	4a		<u> </u>
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		Х
	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:			l
	The organization?	5a		X
b	Any related organization?	5b		Х
	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:			
	The organization?	6a		X
b	Any related organization?	6b		Х
_	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			77
	not described on lines 5 and 6? If "Yes," describe in Part III	7		X
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	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

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

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023 FONKOZE USA INC 52-2022113 Page 2

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 V	V-2 and/or 1099-MISo compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i) (ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i) (ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023	FONKOZE USA INC	5	52-2022113	Page 3
Part III Supplemental Informati				
Provide the information, explanation	n, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6	o, 7, and 8, and for Part II. Also complete this part t	or any additional information.	

# **SCHEDULE M** (Form 990)

# **Noncash Contributions**

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Employer identification number

	FONKOZE USA	INC			52-2	2022113	3
Pai	t 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 de noncash contribu	etermining	nts
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	Х	1,397	252,381.	FMV		
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 organiz	zation during	the tax year for co	ontributions			
	for which the organization completed Form 828						
						Yes	No
30a	During the year, did the organization receive by	/ contributio	n any property rep	orted in Part I, lines 1 throug	h 28, that it		
	must hold for at least 3 years from the date of t	the initial co	ntribution, and whi	ch isn't required to be used t	or		
	exempt purposes for the entire holding period?	)				30a	X
b	If "Yes," describe the arrangement in Part II.						
31	Does the organization have a gift acceptance p	oolicy that re	quires the review of	of any nonstandard contribut	ions?	31	X
32a	Does the organization hire or use third parties of	or related or	ganizations to solid	cit, process, or sell noncash			
	contributions?			· ·		32a	X
b	If "Yes," describe in Part II.						
33	If the organization didn't report an amount in co	olumn (c) foi	a type of property	for which column (a) is chec	ked,		
	describe in Part II.	• •		• •			

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

Schedule M (Form 990) 2023

332142 09-11-23

Schedule M (Form 990) 2023

### SCHEDULE O (Form 990)

Department of the Treasury

# 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.

2023 Open to Public Inspection

OMB No. 1545-0047

Internal Revenue Service

Name of the organization

FONKOZE USA INC

Employer identification number 52-2022113

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
OPERATES EXCLUSIVELY FOR CHARITABLE AND EDUCATIONAL PURPOSES,
INCLUDING, BUT NOT LIMITED TO, RAISING, DONATING, AND LENDING
CHARITABLE FUNDS AND FACILITATING TECHNICAL ASSISTANCE TO ITS FONKOZE
PARTNERS (FONDASYON KOLE ZEPOL AND SEVIS FINANSYE FONKOZE) AND OTHER
ORGANIZATIONS EMPOWERING THE POOR ACROSS HAITI, AND INCREASING PUBLIC
AWARENESS ABOUT HAITI AND THE SERVICES AND PROGRAMS PROVIDED BY FONKOZE
AND THE DEVELOPMENT ORGANIZATIONS THAT THE CORPORATION SUPPORTS.
FORM 990, PART VI, SECTION B, LINE 11B:
FORM 990 IS REVIEWED BY THE ORGANIZATION'S FINANCIAL OFFICER, THE MEMBERS
OF ITS BOARD, AND AN INDEPENDENT CPA.
FORM 990, PART VI, SECTION B, LINE 12C:
THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES
COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY THROUGH INQUIRY OF ALL
PARTIES.
FORM 990, PART VI, SECTION B, LINE 15:
THE COMPENSATION FOR OFFICERS AND OTHER KEY EMPLOYEES IS EVALUATED BY THE
BOARD OF DIRECTORS.
FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

NY, AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NC, OR, PA, RI, SC, TN, UT

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

VA,WV,WI

Schedule O (Form 990) 2023 Page 2 Name of the organization **Employer identification number** FONKOZE USA INC 52-2022113 FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS (BY-LAWS), CONFLICT OF INTEREST POLICY, DONOR RIGHTS POLICY, AND FINANCAL STATEMENTS AVAILABLE TO THE PUBLIC THROUGH ITS WEBSITE.

#### **SCHEDULE R** (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Department of the Treasury Internal Revenue Service

FONKOZE USA INC

Name of the organization

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

Open to Public Inspection

Employer identification number

52-2022113

(a)	(b)	(c)	(d)	(e)			(f)	
Name, address, and EIN (if applicable)			<b>I</b>			Direct o	а	
of disregarded entity		foreign country)				entity		_
Part II Identification of Related Tax-Exempt Orgorganizations during the tax year.	ganizations. Complete if the organization	answered "Yes" on Form 990	), Part IV, line 34,	because it had one	or more r	related tax-exer	mpt	
Part II Identification of Related Tax-Exempt Orgorganizations during the tax year.  (a)	ganizations. Complete if the organization (b)	answered "Yes" on Form 990	(d)	because it had one	or more r	related tax-exer		g)
organizations during the tax year.		_		(e) Public charity status (if section	Direc		Section 5	<b>g)</b> 512(b)(13) rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN  of related organization	(b) Primary activity	(c) Legal domicile (state or	(d) Exempt Code	(e) Public charity	Direc	(f) t controlling	Section 5	rolled
organizations during the tax year.  (a)  Name, address, and EIN  of related organization  FONDAYSON KOLE ZEPOL	(b) Primary activity DEVELOPMENT SERVICES AND	(c) Legal domicile (state or	(d) Exempt Code	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN of related organization  FONDAYSON KOLE ZEPOL  119 AVENUE CHRISTOPHE	(b) Primary activity  DEVELOPMENT SERVICES AND PROGRAMS TO SUPPORT THE	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN  of related organization  FONDAYSON KOLE ZEPOL	(b) Primary activity DEVELOPMENT SERVICES AND	(c) Legal domicile (state or	(d) Exempt Code	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN of related organization  FONDAYSON KOLE ZEPOL  119 AVENUE CHRISTOPHE	(b) Primary activity  DEVELOPMENT SERVICES AND PROGRAMS TO SUPPORT THE	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN of related organization  FONDAYSON KOLE ZEPOL  119 AVENUE CHRISTOPHE	(b) Primary activity  DEVELOPMENT SERVICES AND PROGRAMS TO SUPPORT THE	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN of related organization  FONDAYSON KOLE ZEPOL  119 AVENUE CHRISTOPHE	(b) Primary activity  DEVELOPMENT SERVICES AND PROGRAMS TO SUPPORT THE	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN of related organization  FONDAYSON KOLE ZEPOL  119 AVENUE CHRISTOPHE	(b) Primary activity  DEVELOPMENT SERVICES AND PROGRAMS TO SUPPORT THE	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?
organizations during the tax year.  (a)  Name, address, and EIN of related organization  FONDAYSON KOLE ZEPOL  119 AVENUE CHRISTOPHE	(b) Primary activity  DEVELOPMENT SERVICES AND PROGRAMS TO SUPPORT THE	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section 5	rolled tity?

		Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related
raitiii	organizations treated as a partnership during the tax year.	

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	Disprop	ortionate tions?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General emanaging partner	(k) Percentage ownership

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(	i)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership	1	tion b)(13) rolled tity?
		country)		·				Yes	No
SEVIS FINANSYE FONKOZE, S.A.									
119 AVENUE CHRISTOPHE									
, PORT-AU-PRINCE, HAITI	MICROLOANS	HAITI	N/A				3.45%		Х
	]								

Page 3

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

<b>b</b> Gift, grant, or capital contribution to related organization(s)					1b	X	
c Gift, grant, or capital contribution from related organization(s)					1c		X
d Loans or loan guarantees to or for related organization(s)					1d		X
e Loans or loan guarantees by related organization(s)					1e	Х	
f Dividends from related organization(s)					1f		_X_
g Sale of assets to related organization(s)					1g		X
h Purchase of assets from related organization(s)					1h		X
i Exchange of assets with related organization(s)					1i		X
j Lease of facilities, equipment, or other assets to related organization(s)					1 <u>j</u>		X
k Lease of facilities, equipment, or other assets from related organization(s)					1k		X
I Performance of services or membership or fundraising solicitations for related organ					11		X
m Performance of services or membership or fundraising solicitations by related organ					1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)							
					10		X
p Reimbursement paid to related organization(s) for expenses					<b>1</b> p		X
q Reimbursement paid by related organization(s) for expenses					1q		Х
r Other transfer of cash or property to related organization(s)					1r		X
s Other transfer of cash or property from related organization(s)					1s		_X
2 If the answer to any of the above is "Yes," see the instructions for information on w	ho must complete th	is line, including covered i	relationship	s and transaction thresholds.			
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved		(d) Method of determining amount inv	volved		
(1) FONDASYON KOLE ZEPOL	В	1,717,396.	FMV				
(2) SEVIS FINANSYE FONKOZE, S.A.	E	2,602,420.	EM77				
Z) DEVID FINANDIE FONKOZE, D.A.	1 15	2,002,420.	I'MV				
(3)							
0)							
(4)							
(5)							
(6)							
332163 09-28-23				Schedule	R (For	n 990)	2023

Schedule R (Form 990) 2023 FONKOZE USA INC 52-2022113 Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Dispretion allocat	opor- late tions?	General manage partner	(k) Percentage ownership
								000) 0000

332165 09-28-23 Schedule R (Form 990) 2023

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

STATE COPY

# **CHAR500**

1.General Information

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

2023

Open to Public Inspection

#### and Ending (mm/dd/yyyy) 12/31/2023 01/01/2023 For Fiscal Year Beginning (mm/dd/yyyy) Name of Organization: Employer Identification Number (EIN): Check if Applicable: FONKOZE USA INC 52-2022113 Address Change Mailing Address: NY Registration Number: Name Change 1900 L STREET NW, NO. 304 05-92-32 Initial Filing Telephone: Final Filing City / State / ZIP: WASHINGTON, DC 20036 202 628-9033 Amended Filing Email: Reg ID Pending Website: WWW.FONKOZE.ORG EHYPPOLITE@FONKOZE. Check your organization's Confirm your Registration Category in the 7A only EPTL only X DUAL (7A & EPTL) EXEMPT\* registration category: 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 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. ERLANTZ HYPPOLITE President or Authorized Officer: EXECUTIVE DIRECTOR Signature Print Name and Title Date ROBYN MORDENO BOARD TREASURER Chief Financial Officer or Treasurer: Print Name and Title Signature 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

# 4. Schedules and Attachments

during the fiscal year.

See the following page			
for a checklist of	Yes	X No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer
schedules and			for fund raising activity in NY State? If yes, complete Schedule 4a.
attachments to			
complete your filing.	Yes	X No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

# 5. Fee

See the checklist on the	7A filin	g fee:	EPTL	filing fee:	Total 1	ee:	Make a single check or money order
next page to calculate your							payable to:
fee(s). Indicate fee(s) you							' '
are submitting here:	\$	25.	\$	250.	\$	275.	"Department of Law"

CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)

368451 04-01-23 1019

Page 1

<sup>\*</sup>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  If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants	(PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)			
Check the financial attachments you must submit with your CHAR500:  X IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable  X All additional IRS Form 990 Schedules, including Schedule B (Schedule of Cordisclosure and will not be available for public review.  Our organization was eligible for and filed an IRS 990-N e-postcard. Our revent 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 Review Report if you received total revenue and support greater than \$250,000 X Audit Report if you received total revenue and support greater than \$1,000,000 If the fiscal year begins before that date, an Audit Report is required if total revenue Report or Audit Report is required because total revenue and support We are a DUAL filer and checked box 3a, no Review Report or Audit Report is	0 and up to \$1,000,000 0 and the fiscal year begins on or after July 1, 2021. venue and support is greater than \$750,000 ort is less than \$250,000			
Calculate Your Fee  For 7A and DUAL filers, calculate the 7A fee:	Is my Registration Category 7A, EPTL, DUAL or EXEMPT? Organizations are assigned a Registration Category upon			
\$0, if you checked the 7A exemption in Part 3a  X \$25, if you did not check the 7A exemption in Part 3a	registration with the NY Charities Bureau: <b>7A</b> filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")			
For EPTL and DUAL filers, calculate the EPTL fee:  \$0, if you checked the EPTL exemption in Part 3b	<b>EPTL</b> filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.			
\$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	<b>DUAL</b> filers are registered under both 7A and EPTL. <b>EXEMPT</b> filers have registered with the NY Charities Burea and meet conditions in <u>Schedule E - Registration</u> <u>Exemption for Charitable Organizations</u> . These organizations are not required to file annual financial report but may do so voluntarily.			
Send Your Filing Send your CHAR500, all schedules and attachments, and total fee to:	Confirm your Registration Category and learn more about NY law at <a href="https://www.CharitiesNYS.com">www.CharitiesNYS.com</a> .  Where do I find my organization's NET WORTH?  NET WORTH for fee purposes is calculated on:			
NYS Office of the Attorney General Charities Bureau Registration Section	- IRS Form 990 Part I, line 22 - IRS Form 990 EZ Part I, line 21 - IRS Form 990 PE, calculate the difference between			

# Need Assistance?

28 Liberty Street

New York, NY 10005

Visit: www.CharitiesNYS.com

Call: (212) 416-8401

Email: Charities.Bureau@ag.ny.gov

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Total Assets at Fair Market Value (Part II, line 16(c)) and

Total Liabilities (Part II, line 23(b)).