# FOR TAX YEAR 2023

STARTING HEARTS

Lathrop & Associates, CPA 105 Edwards Village Blvd C-210 Edwards, CO 81632-2098 (970)316-2758

#### 2023 Filing Instructions Starting Hearts Tax year ending 12-31-2023

#### Form filed:

Form 990 and supplemental forms and schedules

#### Filing method:

The return will be e-filed once the signed and dated Form 8879-TE has been received by this office. Do not mail the return to the IRS.

#### Due date:

05-15-2024

## The return reflects neither a refund nor a balance due.

#### Please note:

The Taxpayer First Act requires tax-exempt organizations to electronically file all information returns in the 990 series and related forms for tax years beginning after July 1, 2019. Mailing these returns is no longer allowed. Form 8879-TE

Department of the Treasury Internal Revenue Service

# IRS E-file Signature Authorization tity

OMB No. 1545-0047

for a Tax Exempt En	t	t			•				ļ	1		'	l	١	١	۱			1		ſ										l									1	ľ	J	J				ľ	l				l	١	1		1	1	ſ	ſ	ľ					ľ									ļ						)	2			•																								•	l								í																													
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For calendar year 2023, or fiscal year beginning , 2023, and ending

, 20 2023

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

EIN or SSN 27-3008262

#### Starting Hearts

Name and title of officer or person subject to tax

# ALAN HIMELFARB, Executive Director

Part		Type of	Return a	and Ret	urn	Information		
8038-C 3a, 4a, 3b, 4b,	P and 5a, 6a 5b, 6t	Form 5330 , 7a, 8a, 9a o, 7b, 8b, 9l	filers may , or <b>10a</b> be b, or <b>10b</b> , v	enter doll low, and whichever	ars a the a <sup>.</sup> is ap	g this Form 8879-TE and enter the applicable amount, if any, from the return. For nd cents. For all other forms, enter whole dollars only. If you check the box or mount on that line for the return being filed with this form was blank, then leav oplicable, blank (do not enter -0-). But, if you entered -0- on the return, then er one line in Part I.	n line 1a, 2 ve line 1b,	2b,
1a	Form	990 check	here	x	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	310,830
2a	Form	990-EZ ch	eck here .	🗌	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form	1120-POL	check here	e 🗌	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form	990-PF ch	eck here .	🗌	b	Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a	Form	8868 checl	k here	🗌	b	Balance due (Form 8868, line 3c)	5b	
6a	Form	990-T cheo	ck here	🗌	b	Total tax (Form 990-T, Part III, line 4)	6b	
7a	Form	4720 checl	khere	🗌	b	Total tax (Form 4720, Part III, line 1)	7b	
8a	Form	5227 checl	khere	🗌	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a	Form	5330 checl	khere	🗌	b	Tax due (Form 5330, Part II, line 19)	9b	
10a	Form	8038-CP c	heck here	🗌	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22) .	10b	
Part		Declarat	ion and	Signat	ure	Authorization of Officer or Person Subject to Tax		
Under p	penaltie	es of perjury	, I declare	that	<b>I</b>	am an officer of the above entity or $\Box$ I am a person subject to tax with re	espect to (	name
of entity	/)					, (EIN) and that I have exam	ined a cop	py of the
			•	, 0		s and statements, and, to the best of my knowledge and belief, they are true, co	-	ł
						above is the amount shown on the copy of the electronic return. I consent to all		
						ronic return originator (ERO) to send the return to the IRS and to receive from n of the transmission, <b>(b)</b> the reason for any delay in processing the return or i		
	•		•			U.S. Treasury and its designated Financial Agent to initiate an electronic funds		.,
						t indicated in the tax preparation software for payment of the federal taxes ower		701
						to this account. To revoke a payment, I must contact the U.S. Treasury Financia		t
						r to the payment (settlement) date. I also authorize the financial institutions invo		Э
		4		+ - f +	+	a shire is a sufficient of the former of the supervision of the supervision is an indice is a supervision of the supervision of		

processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

#### PIN: check one box only

x I authorize	Lathrop & Associates, CPA	to enter my PIN	08262	as my signature
	ERO firm name		Enter five numb do not enter all	,
agency(ies) re	ar 2023 electronically filed return. If I have indicated within t egulating charities as part of the IRS Fed/State program, I ssure consent screen.			
filed return. If	or person subject to tax with respect to the entity, I will enter I have indicated within this return that a copy of the return d/State program, I will enter my PIN on the return's disclos	is being filed with a state ager		
Signature of officer or	person subject to tax		Date 04-2	8-2024
Part III Cert	tification and Authentication			
	nter your six-digit electronic filing identification wed by your five-digit self-selected PIN.	848983 78963	3	
		Do not ente	er all zeros	
	ve numeric entry is my PIN, which is my signature on the 2 return in accordance with the requirements of <b>Pub. 4163</b> , ess Returns.			
ERO's signature		Date	09-06-202	24
	ERO Must Retain This Fo			
	Do Not Submit This Form to the I		IO DO SO	Corm 9970 TE



105 Edwards Village Blvd, Suite C-21 PO Box 2098, Edwards, CO 8163 Office 970-316-2758 Cell 970-390-051 <u>mark@lathropcpa.cor</u> Assurance - Tax - Consultin

September 06, 2024

Starting Hearts 100 West Beaver Creek Blvd, STE 219 Avon, CO 81620

Starting Hearts:

Enclosed is the 2023 federal return for a tax-exempt organization, prepared for Starting Hearts from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (970)316-2758.

Sincerely,

Lathrop & Associates, CPA

	Acknowledgement and General Information for Entities That File Returns Electronically	2023
Name(s) as shown on return		Tax ID Number
Starting Hearts	3	**-***8262
Entity address		
100 West Beav	er Creek Blvd	
Avon, CO 8162	0	
Thank you for par	ticipating in IRS e-file.	
	-01 income tax retum for Federal was filed ing services were provided by Lathrop & Associates, CPA	l electronically.
	income tax retum was accepted on using a Personature. The entity entered a PIN or authorized the Electronic Retum Originator (ERO) to D assigned to this return is8489832024120kcx2i2j	
	DO NOT SEND A PAPER COPY OF ENTITY'S RETURN OU DO, IT WILL DELAY THE PROCESSING OF THE RE	

990EF			ransmission St	atus	2023
Name(s) as shown on return		(Ke	eep for your records)		EIN number
Starting Hearts					27-3008262
Starting hearts					2, 5000202
The following will be trans	nitted to the IRS.	990	990-T	Amended 990	Amended 990-T
		8868	4720	FinCEN 114	
The following state returns	will be transmitted:				
The following returns have	been suppressed or a	re not eligib	le and will NOT be t	ransmitted	
EF Notes					
Require 'Ready f	or EF' is check	ed in EF	Setup but not	on the return.	

Form <b>990</b>	
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# **Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2023

Depa	irtment	of the	e Treasury		Do not ente	r social security n	numbers on this form	n as it may b	e made p	oublic.		Open to Public
			Service		Go to w	vw.irs.gov/Form9	90 for instructions	and the lates	t information	ation.		Inspection
Α	For t	he 2	023 calend	ar year, or t	ax year begin	ning		, 2023, a	and endi	ng		, 20
В	Check	if app	licable:	C Name of or	ganization St	arting Heart	S				D Empl	oyer identification number
	Addres	ss cha	ange	Doing busin	iess as							27-3008262
	Name	chang	ge	Number and	d street (or P.O. bo	x if mail is not delivered t	o street address)		Room/sui	e	E Telep	hone number
	Initial r	return		100 W	lest Beave	r Creek Blvd	L		:	219		(970)763-5306
	Final re	eturn/	terminated	City or town	n, state or province,	country, and ZIP or forei	ign postal code				G Gross	s receipts
	Ameno	ded re	eturn	Avon,	CO 81620						\$	396,323
	Applica	ation p	pending	F Name and a	address of principal	officer:				H(a) Is this a	group return	for subordinates? Yes X No
										H(b) Are all	subordinate	es included? Yes No
I	Tax-ex	kempt	status: X	501(c)(3)	501(c) (	) (insert no.)	4947(a)(1) or	527		lf "No,"	attach a lis	st. See instructions
J	Websi	ite:	www	.startir	nghearts.c	org				H(c) Group	exemption	number
к	Form o	of orga	anization: X	Corporation	Trust Ass	ociation Other		L Year of format	tion: 201	0 м	State of leg	al domicile: CO
Pa	art I		Summar	y								
	1	I E	Briefly descr	ibe the orga	nization's missi	on or most significa	ant activities: The	• Organiza	ation's	s missi	on is	to save the
		1	ives of	sudden	cardiac a	rrest victim						
Ce		_										
nar												
Governance	2	2 0	Check this b	ox 🗌 if the	organization d	iscontinued its ope	rations or disposed c	of more than 2	5% of its	net assets		
ő	3	3 N	Number of v	oting membe	ers of the gove	rning body (Part VI	l, line 1a)				3	6
<u>م</u>	4	1 N	Number of ir	ndependent v	oting members	s of the governing l	body (Part VI, line 1b	)			4	4
Activities &	5				-		3 (Part V, line 2a)				5	0
tivi	6				rs (estimate if r		••••				6	Ţ
Ă							C), line 12				7a	0
							Part I, line 11				7b	0
										Prior Year		Current Year
	8	3 (	Contributions	s and grants	(Part VIII line	1h)					3,620	112,425
ø	9			-							),984	158,090
Revenue	10		0			0,	) (k				6	3,183
še	11						ic, and 11e)			-	L,332	37,132
ш.	12						I, column (A), line 12				5,942	310,830
	13					· · · · · · · · · · · · · · · · · · ·	s 1-3)			25.	57512	0
	14						4)					0
	15						column (A), lines 5-1			164	5,244	143,520
es							e)			100	5,211	145,520
SUS(				-		umn (D), line 25)	,	21,415				<u> </u>
sesneds				•	•	nes 11a-11d, 11f-24	<b>a</b> )	21,413	-	01	5,660	187,520
ш	18						mn (A), line 25)				L,904	331,040
	19		•		•	•	· · · · · · · · · · · · · · · · · ·				4,038	(20,210)
		• r		5 0APO11003.					Bogin	ning of Curr	-	End of Year
Sor	au au 20	nт	Total assets	(Part X line	16)				Begi	-	L,053	684,474
Sset	21				,						4,873	387,919
Net Assets or	pun 22										5,180	296,555
	art II	_		re Block							<i>,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
					examined this retu	rn, including accompanyi	ng schedules and statemer	nts, and to the bes	t of my know	ledge and be	lief, it is	
							mation of which preparer ha			-	I	
			ΔΤ.ΔΝ	HIMELFA	RB							04-28-2024
Sig	In	s	Gignature of office								Da	
He			•		RB. Execu	tive Directo	r					
		Т	ype or print nar		LL, EACCU	LIVE DILECCO	-					
				eparer's name		Preparer's signature		Date		Check	if	PTIN
Pai	id		Mark La	throp		Mark Lathrop		09-06-20	024	self-err		P00899506

May the IRS discuss this return with the preparer shown above? See instructions

Edwards CO 81632-2098

Lathrop & Associates, CPA

105 Edwards Village Blvd C-210

Preparer

Firm's name

Use Only Firm's address

X Yes

No

970-316-2758

. . . . . .

Firm's EIN

Phone no.

. . . .

Form	n 990 (2023) Starting Hearts	27-3008262	Page <b>2</b>
Ра	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	🗌
1	Briefly describe the organization's mission:		
	The Organization's mission is to save the lives of sudden cardiac arrest v	victims.	
2	Did the organization undertake any significant program services during the year which were not listed on the		
-	prior Form 990 or 990-EZ?	Yes 🛛	No
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program		
	services?	Yes 🛛	No
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as mea	asured 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.		
4-		<b>(</b>	
4a	(Code:) (Expenses \$ 250,624 including grants of \$) (Reven To Provide education about the signs of sudden cardiac arrest, the adminis		889)
	defibrillation and cardiopulmonary resuscitation, access to automated exte		tors
	and implement citizen response strategies.	sinai deribritte	10157
46	(Code: ) (Evenness ( including grants of ( )) (Deven		
4b	(Code:) (Expenses \$ including grants of \$ ) (Reven	nue \$	)
4c	(Code: ) (Expenses \$ including grants of \$ ) (Reven	iue \$	
40		μe φ	)
1.1	Other program convisoo (Depariho on Schodulo O)		
4d	Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$	)	
4e	Total program service expenses     250,624		
EEA		Form	<b>990</b> (2023)

Forn	n 990 (2023) Starting Hearts 27-3008	262	F	Page 3
Pa	rt IV Checklist of Required Schedules		1	T
			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	х	
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 L	3		х
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		х
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		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		х
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		х
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		х
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		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		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		x
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		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 JV.	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 JI.	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III.	19		x
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		x
20a b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a		-
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
				<u> </u>

		-300826	52	P	age 4
Pa	rt 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	Г		Tes	NO
	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 Schedule K. If "No," go to line 25a	••••	24a		х
b	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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	•••	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit				
	transaction with a disqualified person during the year? 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		х
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		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		~7		
20	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? If		200		
b	"Yes," complete Schedule L, Part IV.	F	28a 28b		X
с С	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	•••	200		х
C	"Yes," complete Schedule L, Part IV.		28c		v
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		200		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	•••	25		
	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 J	-	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				
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,				
	or IV, and Part V, line 1		34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		35a		х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a				
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		35b		x
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		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		38	x	
Par					
	Check if Schedule O contains a response or note to any line in this Part V		•••		
		-		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	7			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b	0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and				
	reportable gaming (gambling) winnings to prize winners?	•••	1c	х	Ļ
			E a con	- 000	10000

Form 990 (2023)

Form	990 (2023) Starting Hearts 27-30082	62	F	Page 5
Pa	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 returm 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	x	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		x
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		х
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		x
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		x
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		x
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		x
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		x
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		x
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
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			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	-		
11	Section 501(c)(12) organizations. Enter:	-		
a	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	1		
a	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 organization is licensed to issue qualified health plans			
с	Enter the amount of reserves on hand	1		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		x
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule Q	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
-	excess parachute payment(s) during the year?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
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		
	If "Yes," complete Form 6069.			

For	n 990 (2023) Starting Hearts 27-30082	-		age 6
Pa	art VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below,			
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.	See il	nstruc	ctions.
	Check if Schedule O contains a response or note to any line in this Part VI			х
Se	ction A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 6	-		
	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.			
b	Enter the number of voting members included in line 1a, above, who are independent	-		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with	2		v
3	any other officer, director, trustee, or key employee?	2		x
3	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		x
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		x
6	Did the organization have members or stockholders?	6		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	x	
b	Each committee with authority to act on behalf of the governing body?	8b	х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
<u></u>	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		Vee	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes	No X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	IVa		
D.	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		x
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	x	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	x	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	x	
13	Did the organization have a written whistleblower policy?	13		х
14	Did the organization have a written document retention and destruction policy?	14		x
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		x
b	Other officers or key employees of the organization	15b		x
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	40-		
L	with a taxable entity during the year?	16a		x
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
		16b		v
Sec	organization's exempt status with respect to such arrangements?	100		x
17	List the states with which a copy of this Form 990 is required to be filed			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
-	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website I Upon request Other ( <i>explain on Schedule O</i> )			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records.			
	ORGANIZATION (970)763-5306, 100 West Beaver Creek Blvd 219, Avon, CO 81620			

Form 990 (20)	23) Starting Hearts	27-3008262	Page 7
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Co	mpensated Employee	s, 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 En	nployees	
1a Complete	this table for all persons required to be listed. Report compensation for the calendar year ending with c	or within the	
organization's	tax year.		
<ul> <li>List all of</li> </ul>	the organization's current officers, directors, trustees (whether individuals or organizations), regardles	ss 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 instructions for the order in which to list the persons above.

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

			1. 0.			,		,		
					(C)					
(A)	(B)		Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D)	(E)	(F)	
Name and title	Average						Reportable	Reportable	Estimated amount	
	hours						compensation	compensation	of other	
	per week				from the organization (W-2/	from related organizations (W-2/	compensation from the			
	(list any hours for	or o	Inst	Officer	Key	emp	Former	1099-MISC/	1099-MISC/	organization and
	related	lirec	tutio	cer	'em	bloye	mer	1099-NEC)	1099-NEC)	related organizations
	organizations	or director	Institutional trustee		Key employee	e com				
	below	Istee	trust		96	Ipens				
	dotted line)		ee			Highest compensated employee				
						-				
(1)ALAN HIMELFARB	40.00									
EXECUTIVE DIRECTOR		x		x				92,000	0	0
(2) JANET NEWMAN	20.00			~				52,000		0
DIRECTOR		x						28,000	0	0
(3) JACKIE CHRISTIANSEN										
DIRECTOR		x						0	0	0
(4)JIM LEVI										
DIRECTOR		x						0	0	0
(5)MIKE MCGEE	0.50									
DIRECTOR		x	x					0	0	0
(6) TOM CALIFF										
DIRECTOR		х						0	0	0
(7) BIRCH BARRON	0.50									
DIRECTOR							х	0	0	0
_(8)										
(9)										
_()										
(10)										
(11)										
(12)										
(13)										
<u></u>										
(14)										

Part VII       Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (conlined)         (A)       (B)       (C)	Form 9			_									7-3008			9age <b>8</b>
(A) Marea and theo     (B) Marea and	Part	VII	Section A. Officers, Directors, T	rustees,	Key E	Emp			es, ar	nd I	Highest Comp	ensated	<u>l Emplo</u>	oyees	(cont	tinued
Image: Section 2     Image: Section 2 <td></td> <td colspan="3"></td> <td>box,</td> <td>, unles</td> <td>Po ieck n ss pe</td> <td>sition nore tl rson i:</td> <td>s both a</td> <td>n</td> <td>Reportable compensation from the</td> <td colspan="2">Reportable compensation from related</td> <td colspan="3">Estimated amount of other compensation</td>					box,	, unles	Po ieck n ss pe	sition nore tl rson i:	s both a	n	Reportable compensation from the	Reportable compensation from related		Estimated amount of other compensation		
(16)       (17)       (17)         (17)       (17)       (17)         (18)       (19)       (19)         (19)       (19)       (19)         (20)       (19)       (19)         (21)       (19)       (11)         (22)       (11)       (11)         (23)       (11)       (11)         (24)       (11)       (11)         (25)       (11)       (11)         (26)       (11)       (11)         (26)       (11)       (11)         (26)       (11)       (11)         (27)       (11)       (11)         (28)       (11)       (11)         (29)       (11)       (11)         (29)       (11)       (11)         (29)       (11)       (11)         (29)       (11)       (11)         (20)       (11)       (11)         (21)       (11)       (11)         (22)       (11)       (11)         (29)       (11)       (11)         (29)       (11)       (11)         (29)       (11)       (11)         (20)       (11)				hours for related organizations below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	1099-M	IISC/	orga	nization	
(17)       (17)         (19)       (19)         (19)       (19)         (20)       (19)         (21)       (19)         (22)       (19)         (23)       (17)         (24)       (17)         (25)       (17)         (24)       (17)         (25)       (17)         (26)       (17)         (27)       (17)         (28)       (17)         (29)       (17)         (24)       (17)         (25)       (17)         (26)       (17)         (27)       (17)         (28)       (17)         (29)       (17)         (20)       (17)         (21)       (17)         (22)       (17)         (24)       (17)         (25)       (17)         (26)       (17)         (27)       (17)         (28)       (17)         (29)       (17)         (20)       (20)         (21)       (21)         (22)       (21)         (23)       (21)         (24)	(15)				-											
(19)	(16)				-											
(19)	(17)				-											
(20)       (21)       (21)       (21)         (21)       (22)       (23)       (24)         (23)       (24)       (25)       (26)         (24)       (25)       (26)       (27)         (25)       (26)       (27)       (27)         (26)       (27)       (28)       (29)         (26)       (29)       (29)       (29)         (26)       (29)       (29)       (29)         (27)       (29)       (29)       (29)         (26)       (29)       (20)       (20)         (27)       (29)       (20)       (20)         (27)       (29)       (20)       (20)         (27)       (29)       (20)       (20)         (27)       (29)       (20)       (20)       (20)         (28)       Contal tests to Part VII, Section A       (20)       (20)       (20)         (29)       Contal tests to Part VII, Section A       (20)       (20)       (20)       (20)         (29)       Contal tests to Part VII, Section A       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20)       (20) <t< td=""><td>(18)</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	(18)				-											
(21)       (21)       (22)         (22)       (23)       (24)         (24)       (25)       (26)         (25)       (26)       (27)         (26)       (27)       (28)         (26)       (29)       (29)         (26)       (29)       (20)         (27)       (29)       (29)         (28)       (29)       (20)         (29)       (20)       (20)         (20)       (20)       (20)         (26)       (20)       (20)         (27)       (29)       (20)         (29)       (20)       (20)         (20)       (20)       (20)         (20)       (20)       (20)         (20)       (20)       (20)         (20)       (20)       (20)         (21)       (21)       (20)       (20)         (22)       (21)       (21)       (20)       (21)         (20)       (21)       (21)       (20)       (21)         (23)       (21)       (21)       (21)       (21)         (3)       (21)       (21)       (21)       (21)         (3)	(19)				-											
(2)       (2)         (2)       (	(20)				-											
(23)       (24)         (24)       (25)         (25)       (25)         (26)       (27)         (27)       (28)         (26)       (27)         (27)       (28)         (26)       (27)         (27)       (28)         (28)       (29)         (29)       (29)         (20)       (20)         (20)       (20)         (21)       (20)         (22)       (20)         (23)       (20)         (24)       (20)         (25)       (20)         (20)       (20)         (21)       (21)         (22)       (21)         (23)       (21)         (24)       (21)         (25)       (21)         (25)       (21)         (21)       (21)         (22)       (21)         (23)       (21)         (24)       (21)         (25)       (21)         (3)       (21)         (4)       (21)         (5)       (21)         (6)       (21)         (7)	(21)				-											
(24)       (24)         (25)       (25)         1b       Subtotal         c       Total from continuation sheets to Part VII, Section A         d       Total (add lines 1b and 1c)         d       Total (add lines 1c)         d       Total (add lines 1c)         d       Total (add reganization and related organizations greater than \$150,0					-											
(25)					-											
1b       Subtotal					-											
c       Total from continuation sheets to Part VII, Section A       120,000       0       0         d       Total (add lines 1b and 1c)       120,000       0       0       0         2       Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization       Yes       No         3       Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .       3       x         4       For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual for services rendered to the organization? If "Yes," complete Schedule J for such person       4       x         5       Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person       5       x         Section B. Independent Contractors       1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.       (A)       (B)       (C)					-											
2       Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization       C         3       Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	1b c	Total	from continuation sheets to Part VII, Sect		••••	•••	•••	•••	· · ·	•						
Yes       No         3       Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		Tota	number of individuals (including but n	ot limited t	to thos	 e lis	 sted	 abc	 ve) w	vho		nan \$100	-			0
employee on line 1a? If "Yes," complete Schedule J for such individual		•	· · ·												Yes	No
organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	3		•		•				-		•			3	x	
individual	4															
5       Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person       5       x         Section B. Independent Contractors       5       x         1       Complete this table for your five highest compensation for the calendar year ending with or within the organization's tax year.       (A)       (B)       (C)		-												4		x
Section B. Independent Contractors         1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.         (A)       (B)       (C)	5															
1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.         (A)       (B)       (C)	Casti			s," complete	e Schea	lule .	J for	' suc	h pers	son			<u></u>	5	х	
compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.(A)(B)(C)	-			mpensater	d inder	enc	dent	cor	ntract	ors	that received mo	ore than 9	\$100.000	) of		
	•			-	-										tax y	ear.
Name and business address         Description of services         Compensation			(A)								(B)			(C)		
			Name and business addres	SS							Description of servic	es	<u> </u>	Compens	ation	
													<u> </u>			
										-			<u> </u>			
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	2			-					iose li	iste	d above) who					

Form 99	<u>`</u>	23) Start Statement of Rev		Hearts					27-30082	262 Page
Tart		Check if Schedule O			onse	e or note to any li	(A)	(B)	(C)	(D)
							Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512–514
	1a	Federated campaigns .			1a					
s so	b	Membership dues			1b					
unts	c	Fundraising events		••••	1c					
s, G Amo	d	Related organizations .			1d					
Gift llar /		Government grants (contr			1e	66,538				
ons, Simi	f	All other contributions, gif	-		45	45 005				
Contributions, Gifts, Grants and Other Similar Amounts	g	and similar amounts not in Noncash contributions inc			1f	45,887				
dutrit	9	lines 1a-1f			1g	\$				
aŭ Co	h	Total. Add lines 1a-1f			-		112,425			
						Business Code	,			
	2a	TEACHING				621610	55,861	55,861		
	b	AED SERVICE & MTN	ïC.			621610	102,229	102,229		
Revenue	с									
Program Service Revenue	d									
Bo	е									
Ĺ		All other program service i								
		Total. Add lines 2a-2f .					158,090			
		Investment income (includi					2 1 0 2			2.10
		other similar amounts) . Income from investment of					3,183			3,18
		Royalties				1				
				(i) Real	••	(ii) Personal				
	6a	Gross rents	6a							
		Less: rental expenses								
		Rental income or (loss)	6c							
	d	Net rental income or (loss)	)							
	7a	Gross amount from		(i) Securities	5	(ii) Other				
		sales of assets								
		other than inventory	7a							
	b	Less: cost or other basis								
nue		and sales expenses								
sver		Gain or (loss)								
r, R		Net gain or (loss)			•••					
Other Revenue	8a	Gross income from fundrai events (not including \$	ising							
0		of contributions reported o	n line							
		1c). See Part IV, line 18			8a	828				
	b	Less: direct expenses .			8b	020				
		Net income or (loss) from f			•		828			82
	9a	Gross income from gaming	g							
		activities. See Part IV, line	19 .		9a					
	b	Less: direct expenses .			9b					
	C	Net income or (loss) from g	gaminę	g activities	· · ·					
	10a	Gross sales of inventory, less								
		returns and allowances								
		Less: cost of goods sold			10b					
	C	Net income or (loss) from s	sales o	or inventory	• •		32,107	32,107		
	110	Coah boah maran 1-				Business Code	4 100	4 100		
SU		1a <u>Cash back rewards</u> b				900099	4,197	4,197		
<u></u> 9	u u									
	· ~							i .	1	1
scenanous Revenue	c d	All other revenue								
Revenue	d	All other revenue <b>Total.</b> Add lines 11a-11d			•		4,197			

Donc Bb,98 1 2 3 4 5 6 7 8 9 0 1 a b c d e	ion 501(c)(3) and 501(c)(4) organizations must complete         Check if Schedule O contains a response or not include amounts reported on lines 6b, 7b,         b, and 10b of Part VIII.         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			(C) Management and general expenses	
8 <u>b,98</u> 1 2 3 4 5 6 7 8 9 0 1 a b c d e	bt include amounts reported on lines 6b, 7b, b, and 10b of Part VIII. 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	(A)	<b>(B)</b> Program service	(C) Management and	 F
1 2 3 4 5 6 7 8 9 0 1 a b c d e	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	l otal expenses			E F
2 3 4 5 6 7 8 9 0 1 a b c d e	and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22				
2 3 4 5 6 7 8 9 0 1 a b c d e	Grants and other assistance to domestic individuals. See Part IV, line 22				
3 5 6 7 3 9 0 1 a b c d e	individuals. See Part IV, line 22				
3 4 5 6 7 3 9 0 1 a b c d e	· · · · · · · · · · · · · · · · · · ·				
1 5 7 3 9 1 1 a b c d e	Grants and other assistance to foreign				
4 5 7 3 9 0 1 a b c d e	-				
4 5 7 3 9 0 1 a b c d e	organizations, foreign governments, and				
5 6 7 8 9 0 1 a b c d e	foreign individuals. See Part IV, lines 15 and 16				
6 7 9 0 1 a b c d e	Benefits paid to or for members				
6 7 8 0 1 a b c d e	Compensation of current officers, directors,	142 500	101 000		
a b c d e	trustees, and key employees	143,520	121,992	7,176	
a b c d e	Compensation not included above to disqualified				
/ } l a b c d e	persons (as defined under section $4958(f)(1)$ ) and				
a b c d e	persons described in section 4958(c)(3)(B)				
) l b c d e	Other salaries and wages				
) 1 a b c d e	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
a b c d e	Other employee benefits				
a b c d e					
a b c d e	Fees for services (nonemployees):				
b c d e	Management				
c d e		550		550	
d e		4,166		4,166	
е	Lobbying				
	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A), amount, list line 11g expenses on Schedule O.)				
2	Advertising and promotion	9,861	7,396	493	
	Office expenses	8,898	7,118	890	
Ļ	Information technology	5,022	4,520	251	
5	Royalties				
6	Occupancy	19,641	15,713	1,964	
	Travel	11,330	11,330		
5	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
)	Conferences, conventions, and meetings				
	Interest	11,700		11,700	
	Payments to affiliates				
	Depreciation, depletion, and amortization	4,029	3,223	806	
	Insurance	8,205	6,564	1,641	
	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A), amount, list line 24e expenses on Schedule O.)				
	Dues & Subscriptions	5,444	2,722	2,722	
b	Contract labor	50,665	40,532	10,133	
	Training Fees	13,379	13,379		
	Communications	4,333	3,467	433	
	All other expenses	30,297	12,668	16,076	
	Total functional expenses. Add lines 1 through 24e	331,040	250,624	59,001	
		331/010	· · / ·	55,001	
	Joint costs. Complete this line only if the	551,010			
		5517010			

. . (D) Fundraising expenses

14,352

1,972

1,964

890

251

Form 990 (2023)

433 1,553

21,415

Form	990 (20	23) Starting Hearts	2	7-300826	2 Page 11
Par	t X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			<u></u>
			(A)		(B)
	1		Beginning of year		End of year
	1	Cash - non-interest-bearing	89,753	1	22,562
	2	Savings and temporary cash investments	20,024	2	133,469
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	117,086	4	51,699
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
its	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use	24,368	8	108,156
š	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 185,798			
	b	Less: accumulated depreciation	9 112,736		112,249
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	223,686	14	252,939
	15	Other assets. See Part IV, line 11	3,400	15	3,400
	16	Total assets. Add lines 1 through 15 (must equal line 33)	591,053	16	684,474
	17	Accounts payable and accrued expenses	7,086	17	10,569
	18	Grants payable		18	
	19		50,000	19	50,000
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
es	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liat		controlled entity or family member of any of these persons		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	197,787		327,350
	26	Total liabilities. Add lines 17 through 25	254,873	26	387,919
		Organizations that follow FASB ASC 958, check here X			
es		and complete lines 27, 28, 32, and 33.			
anc	27	Net assets without donor restrictions	336,180	27	296,555
Bala	28	Net assets with donor restrictions		28	
ЪЦ		Organizations that do not follow FASB ASC 958, check here			
Fu		and complete lines 29 through 33.			
s or	29	Capital stock or trust principal, or current funds		29	
sets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net	32	Total net assets or fund balances	336,180	32	296,555
	33	Total liabilities and net assets/fund balances	591,053	33	684,474

EEA

Form 990 (2023)

Form	990 (2023) Starting Hearts	27-300826	2	Pa	age <b>12</b>		
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		310,	,830		
2	2         Total expenses (must equal Part IX, column (A), line 25)						
3	Revenue less expenses. Subtract line 2 from line 1	3		(20,	,210)		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		336,	180		
5	Net unrealized gains (losses) on investments	5					
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments	8		(19,	,415)		
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		296,	555		
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 O.						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		х		
	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.						
	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				
	If the organization changed either its oversight process or selection process during the tax year, explain on						
	Schedule O.						
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the						
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		х		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the						
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<u></u>	3b				
EEA			Forn	n <b>990</b>	(2023)		

SCHEDULE	Α
(Form 990)	

# **Public Charity Status and Public Support**

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

OMB No. 1545-0047
2023

		ent of the Treasury		Attac		to Public					
		evenue Service	Go to	o www.irs.gov/For			pection				
Name	of	the organization						Employer identificati	on numbe	er	
Star	rti	ing Hearts						27-30082			
Par	t I	Reason	for Public Cha	rity Status. (Al	I organizations mus	t comple	ete this p	part.) See instruc	tions.		
The o	orga	anization is not a	private foundation b	ecause it is: (For lin	nes 1 through 12, check c	only one bo	ox.)				
1		A church, conv	vention of churches,	or association of c	hurches described in se	ction 170	(b)(1)(A)(i)	).			
2		A school desc	ribed in section 170	<b>)(b)(1)(A)(ii).</b> (Attac	h Schedule E (Form 990	)).)					
3		A hospital or a	cooperative hospita	al service organizat	ion described in section	170(b)(1)	(A)(iii).				
4		A medical rese	earch organization o	perated in conjunct	tion with a hospital descr	ibed in <b>se</b>	ction 170	( <b>b)(1)(A)(iii).</b> Enter th	e		
		•	e, city, and state:								
5		An organizatio	n operated for the be	enefit of a college o	r university owned or ope	erated by a	a governme	ental unit described ir	ı		
	section 170(b)(1)(A)(iv). (Complete Part II.)										
6			•	•	I unit described in section						
7	Х	An organizatio	n that normally recei	ives a substantial pa	art of its support from a g	overnmen	tal unit or f	rom the general publi	С		
			ection 170(b)(1)(A)		,						
8		A community t	rust described in <b>se</b>	ction 170(b)(1)(A)	(vi). (Complete Part II.)						
9		An agricultural	research organizat	ion described in <b>se</b>	ction 170(b)(1)(A)(ix) or	perated in	conjunctio	n with a land-grant c	ollege		
		or university or	a non-land-grant co	ollege of agriculture	(see instructions). Enter	the name,	city, and st	tate of the college or			
		university:									
10	L	receipts from a support from g	ctivities related to it ross investment inco	s exempt functions, ome and unrelated b	33 1/3% of its support fro subject to certain except pusiness taxable income	tions; and (less secti	(2) no mor ion 511 tax	e than 33 1/3% of its	DSS		
11	Г		0		e section 509(a)(2). (Co	•	,	n			
12		<ul> <li>An organization organized and operated exclusively to test for public safety. See section 509(a)(4).</li> <li>An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of</li> </ul>									
	one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check										
	the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.										
а		_	•	• •	ervised, or controlled by i		•				
					rly appoint or elect a maj		-	.,	99		
			•		rt IV, Sections A and B	•					
b		•	•	-	controlled in connection		nported or	manization(s) by hav	vina		
					tion vested in the same p		• •	•	-		
			on(s). You must co								
с			. ,	•	rganization operated in c	onnection	with, and	functionally integrate	d with		
					ou must complete Part				,		
d		_			ng organization operate				ation(s)		
			•	•	n generally must satisfy a				( )		
				-	ete Part IV, Sections A						
е		_		-	en determination from the			I, Type II, Type III			
			-		r integrated supporting or						
f	I		r of supported organ	-							
g			ving information abc		ganization(s).						
		(i) Name of supporte	-	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))		organization ur governing nent?	(v) Amount of monetary support (see instructions)	othe	) Amount of r support (see nstructions)	
						Yes	No	1			
									-		
(A)											
(B)											
(C)											
(D)											
(E)											
Total											

Par	ule A (Form 990) 2023 Starting He t II Support Schedule for Organiza		ibed in Sect	ions 170(b)(1	I)(A)(iv) and	27-300826 170(b)(1)(A)	
	(Complete only if you checked th						
	Part III. If the organization fails to				•		
Sect	ion A. Public Support			, p.:			
	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	(4) 2010	(6) 2020	(0) 2021	(4) 2022	(0) 2020	(i) i otai
•	membership fees received. (Do not						
	include any "unusual grants.")	284,650	293,908	244,318	206,752	112,425	1,142,05
2	Tax revenues levied for the	204,030	293,908	244,310	200,752	112,425	1,142,05
2	organization's benefit and either paid						
	to or expended on its behalf						
3	The value of services or facilities						
3	furnished by a governmental unit to the						
	organization without charge						
4	Total. Add lines 1 through 3	284,650	202.008	244 210	206 752	110 405	1 140 05
4 5	The portion of total contributions by	284,030	293,908	244,318	206,752	112,425	1,142,05
5	each person (other than a						
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
							000 01
6	shown on line 11, column (f)						207,71
6 5001	Public support. Subtract line 5 from line 4. ion B. Total Support						934,33
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends,	284,650	293,908	244,318	206,752	112,425	1,142,05
0							
	payments received on securities loans,						
	rents, royalties, and income from						
•	similar sources	55	33	15			10
9	Net income from unrelated business						
	activities, whether or not the business						
4.0	is regularly carried on						
10	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
11	Total support. Add lines 7 through 10		<u> </u>				1,142,150
12	Gross receipts from related activities, etc.	•	,			12	)(0)
13	First 5 years. If the Form 990 is for the o	0				· ·	,,,,
0	organization, check this box and <b>stop he</b>						••••
	ion C. Computation of Public Support						
14	Public support percentage for 2023 (line 6		-			14	81.80 %
15	Public support percentage from 2022 Sch					15	88.57 %
16a	33 1/3% support test - 2023. If the organ						
	box and <b>stop here.</b> The organization qua	•	• • • •	•			
b							
	this box and <b>stop here.</b> The organization	•		•			_
17a		-					
	10% or more, and if the organization mee						
	Part VI how the organization meets the fa			-	-		_
	organization						
b		-					
	15 is 10% or more, and if the organization					-	-
	in Part VI how the organization meets the	facts-and-circu	umstances test	t. The organiza	tion qualifies a	as a publicly su	pported
	organization						[
	0						
18	Private foundation. If the organization di		oox on line 13,	16a, 16b, 17a	, or 17b, check	this box and s	see

Schedu	e A (Form 990) 2023 Starting He					27-3008262	Page 3
Part							
	(Complete only if you checked th	e box on line	e 10 of Part I of	or if the orgar	nization failed	to qualify und	ler Part II.
	If the organization fails to qualify	under the te	sts listed belo	w, please co	mplete Part II	.)	
Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	<b>(a)</b> 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 performed, or facilities furnished in any activity that is related to the						
•	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid						
_	to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
	line 6.)						
	on B. Total Support		1	1			
Calen	dar year (or fiscal year beginning in)	<b>(a)</b> 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources .						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First 5 years. If the Form 990 is for the or	ganization's fi	rst, second, thi	rd, fourth, or fif	th tax year as a	a section 501(c	)(3)
	organization, check this box and stop her	e					🔲
Secti	on C. Computation of Public Suppor	t Percentag	е				
15	Public support percentage for 2023 (line 8	, column (f), d	ivided by line 1	3, column (f))		15	%
16	Public support percentage from 2022 Sch		•			16	%
-	on D. Computation of Investment Inc						
17	Investment income percentage for 2023 (I		-	y line 13, colu	mn (f))	17	%
18	Investment income percentage from 2022			-		18	%
19a	33 1/3% support tests - 2023. If the orga						
	17 is not more than 33 1/3%, check this be						
b	33 1/3% support tests - 2022. If the organizati	-	-	-			
	line 18 is not more than 33 1/3%, check this bo						
20	Private foundation. If the organization did	-	-			-	

Page 4

No

Yes

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

10b

#### Starting Hearts 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). Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer 3a lines 3b and 3c below. b Did the organization confirm that each supported organization gualified 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. Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) С purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. Was any supported organization not organized in the United States ("foreign supported organization")? If 4a "Yes," and if you checked 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. Did the organization support any foreign supported organization that does not have an IRS determination С 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). Type I or Type II only. Was any added or substituted supported organization part of a class already b designated in the organization's organizing document? Substitutions only. Was the substitution the result of an event beyond the organization's control? С 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 disgualified 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. Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which b the supporting organization had an interest? If "Yes," provide detail in Part VI. С 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. Was the organization subject to the excess business holdings rules of section 4943 because of section 10a 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
11	Has the organization accepted a gift or contribution from any of the following persons?		100	
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		
c	A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
-	provide detail in <b>Part VI.</b>	11c		
Secti	on 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		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Secti	ion 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		
Secti	ion 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 in line 2, above, did the organization's supported organizations have			
	a significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Secti	ion 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	e inst	ructic	ons).
а	The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
b	The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
c	The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instruct	ctions)		
2	Activities Test. <b>Answer lines 2a and 2b below.</b>		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 <b>Part VI identify</b>			
	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	20		
	that these activities constituted substantially all of its activities.	2a		
h	-			
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's			
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			
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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would	<b>2</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 <b>Part VI</b> 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	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If</i> "Yes," <i>explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>	2b		
	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If</i> "Yes," <i>explain in</i> <b>Part VI</b> <i>the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
3 a	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If</i> "Yes," <i>explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If</i> "Yes" or "No," provide details in <i>Part VI.</i>	2b 3a		
3	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If</i> "Yes," <i>explain in</i> <b>Part VI</b> <i>the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			

 Schedule A (Form 990) 2023
 Starting Hearts

 Part IV
 Supporting Organizations (continued)

27-3008262

Part	, , , , , , , , , , , , , , , , , , , ,			
1	$\Box$ Check here if the organization satisfied the Integral Part Test as a qualifying	g trus	t on Nov. 20, 1970 <i>(exp</i>	lain in <b>Part VI</b> ). See
	instructions. All other Type III non-functionally integrated supporting organ	izatic	ons must complete Sect	ions A through E.
Secti	on 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		
Secti	on 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):			
а	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other factors			
	(explain in detail in <b>Part VI</b> ):			
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		
Secti	on 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	$\Box$ Check here if the current year is the organization's first as a non-functional		tograted Type III suppo	rting organization

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Schedule A (Form 990) 2023

Starting Hearts

Schedule A (Form 990) 2023

27-3008262

Page 6

Schedul	e A (Form 990) 2023 Starting Hearts		27-30	08262 Page 7
Part		3) Supporting Organ		
Secti	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish e	xempt purposes	1	
2	Amounts paid to perform activity that directly furthers exer		ed	
	organizations, in excess of income from activity		2	
3	Administrative expenses paid to accomplish exempt purpo	oses of supported organ	izations 3	
4	Amounts paid to acquire exempt-use assets		4	
5	Qualified set-aside amounts (prior IRS approval required)	- provide details in Part	VI) 5	
6	Other distributions (describe in Part VI). See instructions.		6	
7	Total annual distributions. Add lines 1 through 6.		7	
8	Distributions to attentive supported organizations to which	the organization is resp	onsive	
	(provide details in Part VI). 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	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2023			
а	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			
	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from			
	Section D, line 7: \$			
	Applied to underdistributions of prior years			
	Applied to 2023 distributable amount			
C	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			
6	and 4b from line 1. For result greater than zero, <i>explain in</i>			
	Part VI. See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j			
'	and 4c.			
8	Breakdown of line 7:			
a	Evenes from 2010			
a	Exercise from 2020			
C	Excess from 2021			
 d	Excess from 2022			
e	Excess from 2023			
EEA				Schedule A (Form 990) 2023

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

# Schedule B (Form 990)

# Schedule of Contributors

OMB No. 1545-0047

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

202
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Employer identification number 27-3008262

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

Starting Hearts Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	X       501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust <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

#### Check if your organization is covered by the General Rule or a Special Rule.

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

#### **General Rule**

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

#### Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year .....\$

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

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

Part I	<b>Contributors</b> (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_	Breckenridge Grand Vacations PO Box 6879 Breckenridge CO 80424	\$30,000	PersonxPayrollNoncash(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
_2_	Summit Foundation 103 S Harris St Breckenridge CO 80424	\$15,000	PersonxPayrollNoncash(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
3	USBank 15 Benchmark Rd Avon CO 81620	\$5,000	PersonxPayrollNoncash(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
4	Baker/Jewish Comm Fndtn 6908 Old Homestead Rd Fort Worth TX 76132	\$5,000	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		
5	Mark Kogan PO Box 9309 Avon CO 81620	\$16,000	Person     X       Payroll		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
6	United Pacific Foundation 1400 Douglas Street, Stop 1560 Omaha NE 68179	\$7,500	Person x Payroll Noncash (Complete Part II for noncash contributions.)		

EEA

Schedule B (Form 990) (2023)

Name of organization

Starting Hearts

SCHEDULE D	
(Form 990)	

# **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.

OMB No. 1545-0047 2023

Attach to Form 990.	
Go to www.irs.gov/Form990 for instructions and the latest in	nformation.

**Open to Public** Inspection

Employer identification number

Name of the organization
Internal Revenue Service
Department of the Treasury

Start	ing Hearts	27-3008262
Pa	rt I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Account	unts
	Complete if the organization answered "Yes" on Form 990, Part IV, line 6.	
	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised	
	funds are the organization's property, subject to the organization's exclusive legal control?	No
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used	
	only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose	
	conferring impermissible private benefit?	No
Par		
	Complete if the organization answered "Yes" on Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organization (check all that apply).	
•		torically important land area
		tified historic structure
	Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a co	onservation
-	easement on the last day of the tax year.	Held at the End of the Tax Year
а	Total number of conservation easements	
a b	Total acreage restricted by conservation easements	28 2b
	Number of conservation easements on a certified historic structure included on line 2a	20 2c
с с		
d	Number of conservation easements included on line 2c, acquired after July 25, 2006, and not	24
•	on a historic structure listed in the National Register	
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the orga	anization during the
	tax year	
4	Number of states where property subject to conservation easement is located	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of	
•	violations, and enforcement of the conservation easements it holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation	on easements during the year
_		
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation ea	asements during the year
8	Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(	
	and section 170(h)(4)(B)(ii)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense state	
	sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describ	bes the
Dan	organization's accounting for conservation easements	
Par		ier Similar Assets
	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and ba	
	of art, historical treasures, or other similar assets held for public exhibition, education, or research in furthera	ance of public
	service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balan	ce sheet works of
	art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherand	ce of public service,
	provide the following amounts relating to these items:	
	(i) Revenue included on Form 990, Part VIII, line 1	· · · · · · · · · · · · · · · · · · ·
	(ii) Assets included in Form 990, Part X	\$
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain	n, provide the
	following amounts required to be reported under FASB ASC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1	\$
b	Assets included in Form 990, Part X	\$

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Schedul	e D (Form 990) 2023 Starting Hearts					27-3008		Page <b>2</b>
Part	t III Organizations Maintaining	Collections of	Art, Historical	Treasures,	or Ot	her Similar As	ssets (co	ontinued)
3	Using the organization's acquisition, access	ion, and other record	s, check any of the	following that r	nake sig	nificant use of its		
	collection items (check all that apply):							
а	Public exhibition		d 🗌 Loan	or exchange p	rogram			
b	Scholarly research		e 🗌 Other					
С	Preservation for future generations							
4	Provide a description of the organization's c	ollections and explai	n how they further t	he organization	n's exem	pt purpose in Part		
	XIII.		,	0				
5	During the year, did the organization solicit of	or receive donations	of art. historical trea	asures, or other	similar			
•	assets to be sold to raise funds rather than						. 🗌 Yes	s 🗌 No
Part			part of the organiza					
	Complete if the organization		on Form 990	Part IV line	9 or r	eported an arr	ount on	Form
	990, Part X, line 21.				0, 01 1	oponed an an		
1a	Is the organization an agent, trustee, custodi	ian or other intermed	iary for contribution	s or other asse	ts not			
ia	included on Form 990, Part X?		-					s 🗌 No
b	If "Yes," explain the arrangement in Part XII						. 🔤 iea	
D			nowing table.			٨٣	nount	
-	Beginning balance				10		IOUITI	
C								
d	Additions during the year							
e	Distributions during the year							
f	Ending balance							
2a	Did the organization include an amount on F							
b	If "Yes," explain the arrangement in Part XII	I. Check here if the e	explanation has been	n provided on I	Part XIII	• • • • • • • •		• 🗌
Part			<b>. . . . . . . . . .</b>		4.0			
	Complete if the organization	answered "Yes"	on Form 990,					
		(a) Current year	(b) Prior year	(c) Two years	s back	(d) Three years back	(e) Four	years back
1a	Beginning of year balance							
b	Contributions							
С	Net investment earnings, gains, and							
	losses							
d	Grants or scholarships							
е	Other expenditures for facilities and							
	programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the cur	rent year end balanc	e (line 1g, column (	a)) held as:			·	
а	Board designated or quasi-endowment	%						
b	Permanent endowment %							
с	Term endowment %							
	The percentages on lines 2a, 2b, and 2c sho	ould equal 100%.						
3a	Are there endowment funds not in the posse		ation that are held a	and administere	ed for the	)		
	organization by:							Yes No
	(i) Unrelated organizations?						. 3a(i)	
	(ii) Related organizations?							
b	If "Yes" on line 3a(ii), are the related organiz							
4	Describe in Part XIII the intended uses of th	•				•••••	. 30	
Part		<u>v</u>	owment runds.					
ran			on Form 000	Dart IV/ line	110 0	See Form 000	Dart V	ina 10
	Complete if the organization							
	Description of property	(a) Cost or othe		t or other basis	• •		<b>(d)</b> Bool	k value
		(investme		(other)	de	epreciation		
1a								
b	Buildings	••		156,805		46,695	1	10,110
C	Leasehold improvements							
d	Equipment	••		13,993		11,854		2,139
e	OtherSTMD1			15,000		15,000		
Total.	Add lines 1a through 1e. (Column (d) must e	equal Form 990, Pai	rt X, line 10c, colum	nn (B)	<u>.</u> .	•••••	1	12,249

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Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 Starting Hearts		27-3008262 Page 3
Part VII Investments - Other Securities		
Complete if the organization answered "Yes" on Fe	orm 990, Part IV, line	11b. See Form 990, Part X, line 12.
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
<ul> <li>(1) Financial derivatives</li></ul>		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col.(B))		
Part VIII Investments - Program Related		
Complete if the organization answered "Yes" on Fe	orm 990, Part IV, line	11c. See Form 990, Part X, line 13.
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)). . . . . .

#### Part IX Other Assets

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

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

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1) Federal incom	e taxes	
(2¢redit Car	ds Payable	12,388
(3)US Bank LO	C	
(4\$BA Loan		155,900
(5 <b>Energize</b> C	olorado Loan	67 <b>,</b> 290
(6¢Colorado E	nterprise Fund Loan	91,772
(7)		
(8)		
(9)		
Total. (Column (b) mu	st equal Form 990, Part X, line 25 col. (B))	327,350

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. . . . .

	e D (Form 990) 2023 Starting Hearts		7-3008262	Page 4
Part	XI Reconciliation of Revenue per Audited Financial Statements Wi	th Revenue per l	Return	
	Complete if the organization answered "Yes" on Form 990, Part IV, I	ine 12a.		
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments			
b	Donated services and use of facilities			
С	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	
3	Subtract line <b>2e</b> from line <b>1</b>		3	
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 4a			
b	Other (Describe in Part XIII.)			
С	Add lines <b>4a</b> and <b>4b</b>		4c	
	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	
Part			r Return	
	Complete if the organization answered "Yes" on Form 990, Part IV, I	ine 12a.	I	
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities			
b	Prior year adjustments         2b			
C	Other losses			
d	Other (Describe in Part XIII.)			
е	Add lines <b>2a</b> through <b>2d</b>		2e	
3	Subtract line <b>2e</b> from line <b>1</b>		3	
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.)			
C	Add lines <b>4a</b> and <b>4b</b>		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	
Part	XIII Supplemental Information			

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

SCH	IEDULE G Supplemental Information Regarding Fundraising or Gaming Activities					OMB No. 1545-0047			
(Forr	Form 990) Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.					, or if the	2023		
Department of the Treasury Attach to Form 990 or Form 990-EZ.							Open to Public		
	I Revenue Service		Go to www.irs.gov/	Form990 for in	nstructions ar	nd the latest information	ion.	Employer identifie	Inspection
	ting Hearts							27-30	
Par		sing Activities.	Complete if th	ne organiz	ation ansv	vered "Yes" on I	Form		
		0-EZ filers are n	•	-				1000, 1 alt 11	,
1		the organization rais				ties. Check all that a	pply.		
а	Mail solicitatio	ins		e	] Solicitation	of non-government	grants	6	
b	Internet and e	mail solicitations		f		of government gran	nts		
C	Phone solicita			g	Special fur	draising events			
d	In-person solid			بالمراجع والمراجع	ali ali (in ali ali	a officiana dinastana	4		
2a	-	ion have a written o s listed in Form 990,	-	-		-			Yes No
b		0 highest paid individ				-			
		east \$5,000 by the c							
	-		-						
	(i) Name and addres or entity (fun		(ii) Activity	custody o	ndraiser have or control of butions?	(iv) Gross receipts from activity	(	Amount paid to or retained by) draiser listed in col. <b>(i)</b>	<b>(vi)</b> Amount paid to (or retained by) organization
				Yes	No				
1									
2									
3									
5									
4									
5									
6									
7									
•									
8									
9									
- 10									
10									
Total									
3	List all states in v registration or lice	which the organizatic ensing.	n is registered or l	licensed to s	olicit contribu	tions or has been no	otified	it is exempt from	1

			arting Hearts			3008262 Page	2
Pa	rt II	Fundraising Events. Com				•	
		than \$15,000 of fundraising	-	d gross income on Form	1990-EZ, lines 1 and 6b	o. List events with	
		gross receipts greater than			(-) Other surgets		
			<b>(a)</b> Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through	
			(event type)	(event type)	(total number)	col. <b>(c)</b> )	
ē							
Revenue	1	Gross receipts					
Re							
	2	Less: Contributions					
	3	Gross income (line 1					
		minus line 2)					
		Cook prizes					
	4	Cash prizes					
	5	Noncash prizes					
S	6	Rent/facility costs					
ense							
Exp	7	Food and beverages					
Direct Expenses							
Ō	8	Entertainment					
	9	Other direct expenses					
	3						-
	10	Direct expense summary. Add lir	nes 4 through 9 in column (a	d)			
	11	Net income summary. Subtract I	•	,			
Pa	rt III	Gaming. Complete if the o		es" on Form 990, Part	IV, line 19, or reported r	nore than	
		\$15,000 on Form 990-EZ,	line 6a.		[		
e			(a) Bingo (b) Pull tabs/instant bingo/progressive bingo (c) Other gaming				
Revenue						col. (a) through col. (c))	
Re	1	Gross revenue					
							-
	2	Cash prizes					
ses							
xper	3	Noncash prizes					
ш ж							
Direct Expenses	4	Rent/facility costs					
	5	Other direct expenses					
	5		Yes %	Yes %	Yes %		
	6	Volunteer labor	□ 105 //	□ No %	□ 100 //		
	7	Direct expense summary. Add lin	nes 2 through 5 in column (	d)			
	8	Net gaming income summary. S	ubtract line 7 from line 1, co	lumn (d)			
		ten de setetete) 's och 'skades server		1. 141			
g		ter the state(s) in which the organi the organization licensed to condu				🗌 Yes 🗌 No	_
			a gaming activities in each				í
		,					
		6 JL 1 JL 1 J			ha tau usa n	🗌 Yes 🗌 No	
10	a We	ere any of the organization's gamir	ng licenses revoked, susper	ided, or terminated during t			)
			ng licenses revoked, susper	-	-		, 

SCHEDULE J	Compensation Information	OMB	MB No. 1545-0047		
Form 990) For certain Officers, Directors, Trustees, Key Employees, and Highest					
	Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.		2 <b>02</b> en to P		
epartment of the Treasury ternal Revenue Service	Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.	-	spection		
ame of the organization	Employer identit			~	
tarting Hearts	27-3008	3262			
	s Regarding Compensation				
		_	Y	es	
	opriate box(es) if the organization provided any of the following to or for a person listed of				
	ection A, line 1a. Complete Part III to provide any relevant information regarding these i				
	charter travel Housing allowance or residence for personal us				
Travel for cor		;e			
	ication and gross-up payments Health or social club dues or initiation fees	<b>A</b>			
	spending account	<i>)</i>			
<b>b</b> If any of the box	es on line 1a are checked, did the organization follow a written policy regarding paymer	ot			
-	nt or provision of all of the expenses described above? If "No," complete Part III to	it i			
			1b		
2 Did the organiza	ation require substantiation prior to reimbursing or allowing expenses incurred by all				
-	es, and officers, including the CEO/Executive Director, regarding the items checked on	line			
1a?		· · · · L	2		
	f any, of the following the organization used to establish the compensation of the				
-	EO/Executive Director. Check all that apply. Do not check any boxes for methods used	by a			
-	tion to establish compensation of the CEO/Executive Director, but explain in Part III.				
Compensatio	— .,				
	compensation consultant				
Form 990 of	other organizations Approval by the board or compensation committee of the board or compensation	iee			
	did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing	J			
•	a related organization:		4-		
	rance payment or change-of-control payment?		4a 4b		
•			40 4c		
-	receive payment from an equity-based compensation arrangement? f lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		40		
II TES LU AITY U	The state of the persons and provide the applicable amounts for each term in Part in	·•			
Only section 5	01(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
	ed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any				
	ontingent on the revenues of:				
•	n?		5a		
-	anization?		5b	$\neg \uparrow$	
	5a or 5b, describe in Part III.				
-	ed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any				
•	ontingent on the net earnings of:				
-	n?		6a		
		· · · · L	6b		
If "Yes" on line 6	Sa or 6b, describe in Part III.				
-	ed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed		_		
	escribed on lines 5 and 6? If "Yes," describe in Part III		7	-+	
-	nts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was sub	ject			
	tract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe				
in Part III		••••	8		
<b>0</b> If "Vac" on line (	3, did the organization also follow the rebuttable presumption procedure described in				
	•		9		
Regulations sec	tion 53.4958-6(c)?	• • • •	3		

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

EEA

#### Schedule J (Form 990) 2023 Starting Hearts

#### 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.

		(B) Breakdown of W-2 a	nd/or 1099-MISC and/or	1099-NEC compensation		(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	in column (B) reported as deferred on prior Form 990
JANET NEWMAN	(i)	28,000	0	0	0	0	28,000	C
1 DIRECTOR	(ii)	0	0	0	0	0	0	C
BIRCH BARRON	(i)	0	0	0	0	0	0	0
2 DIRECTOR	(ii)	0	0	0	0	0	0	c
	(i)							
3	(ii)							
	(i)							
4	(ii)							
	(i)							
5	(ii)							
	(i)							
6	(ii)							
	(i)							
7	(ii)							
	(i)							
8	(ii)							
	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i)							
11	(ii)							
	(i)							
12	(ii)							
	(i)							
13	(ii)							
	(i)							
14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(ii)							

Schedule J (Form 990) 2023

27-3008262

Page 2

EEA

# SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

#### Name of the organization Starting Hearts

27-3008262

### 01. Form 990 governing body review (Part VI, line 11)

Form 990 reviewed by the Executive Director prior to filing.

## 02. Conflict of interest policy compliance (Part VI, line 12c)

The company has a formal conflict of interest policy. The directors do not sign off

annually on compliance with the policy(s). The officers and directors are required to

annually disclose interests that could give rise to conflicts, but no annual reporting is

required. The organization regularly and consistently monitors compliance with the

policy.

#### 03. CEO, executive director, top management comp (Part VI, line 15a)

Compensation is determined by the Board of Directors and is based on experience and

industry standards. The organization does not treat any individuals as employees. The

executive director is compensated as an independent contractor. His compensation is

determined by the board of directors.

#### 04. Other officer or key employee compensation (Part VI, line 15b

Compensation is determined by the Board of Directors and is based on experience and

industry standards.

## 05. Governing documents, etc, available to public (Part VI, line 19)

Documents available upon request.

## 06. Significant program services not listed on prior year return (Part III, line 2)

The organization is developing intellectual property. The curriculum will be licensed to

Schedule O (Form 990) 2023	Page <b>2</b>
Name of the organization Starting Hearts	Employer identification number 27-3008262
schools, school districts and companies. It will provide guidance on lif	
to respond to the emergency of sudden cardiac arrest. The Eagle County s	chool district
will be the first license sold which is expected to be for the 2023/2024	school year.

	2023	2023 PG01					
Name(s) as shown on return			Tax ID Numb	er			
Starting Hearts				27-3008262			
Form 990 - Schedule D - Part VI - Line le Statement #Dle Investments - Other							
Description	Cost/basis	Cost/basis	_	Book			
of Investment	(Investment)	(Other)	Depr	Value			
Vehicles	0	15,000	15,000	0			
Total	0	15,000	15,000	0			

990	<b>Overflow Statement</b> (This page is not filed with the return. It is for your records only.)	<b>2023</b> Page 1
Name(s) as shown on return		FEIN
Starting Hea	arts	27-3008262
	Executive Director compensation	
Description		Amount
Expense		
		10 10
	Total:	\$ <u>92,00</u>
	Other expenses	
Degariation		Amount
Description	it card fees	<b>Amount</b> \$ 73
Commissions		<u>5</u> 5,04
Meals		
Auto		5,46
	Total:	\$12,66
	Other	
Description		Amount
	it card fees	\$ 73
	n of intellectual property	
Meals		7
	Total:	\$16,07
	Other	
Description		Amount
Meals		\$ 7
Bank charges		1.47
	Total:	\$1,55
	Other Asset	
Doganistic-		7
Description Art for sale		\$3,40
THE LOL BAL	Total:	\$ <u>3,40</u>
		·

Form 990 Worksheet	Schedule A, Line 5 - Excess 2% Limitation Contributors	
	(This page is not filed with the return. It is for your records only.)	2023
Name(s) as shown on return		Tax ID Number
Starting Hearts		27-3008262

2% of the amount on Schedule A, Part II, line 11, column (f)

Name	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	(g) Excess contributions
Name	2013	2020	2021	2022	2023	Total	(col. (f) minus
							the 2% limitation)
Toby& Morton M. Mower, MD		25,000	20,000	30,000		75,000	52,157
Breckenridge Grand Vacations		10,000	5,000	20,000	30,000	65,000	42,157
Summit Foundation			10,000	18,000	15,000	43,000	20,157
USBank			10,000	5,000	5,000	20,000	
Forrest C. Frances H. Lattner Fndtn			61,090	55,000		116,090	93,247
United Way of Eagle County				10,000		10,000	
Gina Browning & Joe Ilick				5,000		5,000	
Pinnacle Gives				5,000		5,000	
Doug Schwartz				5,000		5,000	
Baker/Jewish Comm Fndtn				5,000	5,000	10,000	
Cathy Tobin				5,000		5,000	
Mark Kogan					16,000	16,000	
United Pacific Foundation					7,500	7,500	

Total\_\_\_\_

207,718

\_

22,843



69 Edwards Access Road, Suite 8 PO Box 2098, Edwards, CO 81632 Office 970-316-2758 Cell 970-390-0510 <u>mark@lathropcpa.com</u> <u>WWW.Lathropcpa.com</u> Assurance- Income Taxes

Member American Institute of Certified Public Accountants, Colorado Society of Certified Public Accountants

September 06, 2024

Starting Hearts 100 West Beaver Creek Blvd, STE 219 Avon, CO 81620

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

\* Interviews regarding your tax situation

\* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

\* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (970)316-2758.

Sincerely,

Lathrop & Associates, CPA