

**2022 Exempt Organization Business Tax Return**

Prepared for:

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**Abuse Counseling and Treatment, Inc.**

PO Box 60401

Fort Myers, FL 33906

**Tuscan & Company PA**

12621 World Plaza Lane, Building 55

Fort Myers, FL 33907-3390

**Filing Instructions**  
**Return of Organization Exempt from Income Tax**  
**Form 990**

**For the Tax Year Ended:**  
**June 30, 2023**

<b>Prepared for:</b>	Abuse Counseling and Treatment, Inc. PO Box 60401 Fort Myers, FL 33906
<b>Prepared by:</b>	Tuscan & Company, PA 12621 World Plaza Lane, Bldg 55 Fort Myers, FL 33907
<b>Form 990 to be signed and dated by:</b>	The appropriate corporate officer.
<b>Return Must be Efiled by:</b>	<i>May 15, 2024</i>
<b>Mail Return to:</b>	<i>Your return will be electronically filed upon receipt of your signed Form 990-EO.</i>
<b>Special Instructions:</b>	<i>Feel free to call our office with any questions.</i>

Return of Organization Exempt From Income Tax

2022

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public  
Inspection

**A** For the 2022 calendar year, or tax year beginning 07-01, 2022, and ending 06-30, 2023

<b>B</b> Check if applicable:	<b>C</b> Name of organization	<b>D</b> Employer identification number
<input type="checkbox"/> Address change	Abuse Counseling and Treatment Inc	59-1864735
<input type="checkbox"/> Name change	Doing business as	
<input type="checkbox"/> Initial return	Number and street (or P.O. box if mail is not delivered to street address)	<b>E</b> Telephone number
<input type="checkbox"/> Final return/terminated	PO BOX 60401	
<input type="checkbox"/> Amended return	City or town, state or province, county, and ZIP or foreign postal code	<b>G</b> Gross receipts
<input type="checkbox"/> Application pending	Fort Myers, FL 33906	\$ 6,017,252
	<b>F</b> Name and address of principal officer:	

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

**J** Website: [www.actabuse.com](http://www.actabuse.com)

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: 1978 **M** State of legal domicile: FL

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: To provide shelter, treatment, counseling, hotline services, and education to victims of sexual and domestic violence.

2	3	4	5	6	7a	7b
Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.						
<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	13					
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	13					
<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	139					
<b>6</b> Total number of volunteers (estimate if necessary)	42					
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0					
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	0					

8	9	10	11	12	13	14	15	16a	17	18	19	20	21	22
Contributions and grants (Part VIII, line 1h)	4,331,100	1,260,855	(1,940)	396,819	5,986,834	0	3,585,253	1,714,626	5,299,879	686,955	1,743,941	6,522,880	2,799,538	3,723,342
Program service revenue (Part VIII, line 2g)	4,766,192	933,857	(19,873)	219,418	5,899,594	0	4,014,900	1,743,941	5,758,841	140,753	1,743,941	6,580,765	2,716,670	3,864,095
Investment income (Part VIII, column (A), lines 3, 4, and 7d)														
Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)														
Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)														
Grants and similar amounts paid (Part IX, column (A), lines 1-3)						0								
Benefits paid to or for members (Part IX, column (A), line 4)						0								
Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)						0								
Professional fundraising fees (Part IX, column (A), line 11e)						0								
Total fundraising expenses (Part IX, column (D), line 25)						0								
Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)						0								
Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)						0								
Revenue less expenses. Subtract line 18 from line 12						0								
Total assets (Part X, line 16)														
Total liabilities (Part X, line 26)														
Net assets or fund balances. Subtract line 21 from line 20														

**Part II Signature Block**

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

**Sign Here**

Signature of officer: Doug Hefner Date: 3/17/24

Type or print name and title: Doug Hefner, President

**Paid Preparer Use Only**

Print/Type preparer's name: Jeffrey M Tuscan CPA Date: 02-06-2024

Firm's name: Tuscan & Company, PA Firm's EIN: P00184439

Firm's address: 12621 World Plaza Lane Bldg 55 Fort Myers FL 33907 Phone no.: 239-333-2090

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

**Part III** Statement of Program Service Accomplishments

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

**1** Briefly describe the organization's mission:  
To provide shelter, treatment, counseling, hotline services, and education to victims of sexual and domestic violence.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.  
**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 3,117,998 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
To provide shelter and residential counseling for victims of sexual and domestic violence.

**4b** (Code: \_\_\_\_\_) (Expenses \$ 1,393,713 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
To provide non-residential counseling, hotline services, and education to victims of sexual and domestic violence and to their abusers.

**4c** (Code: \_\_\_\_\_) (Expenses \$ 746,134 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
Objective job skills training to assist clients in gaining employment.

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 319,922 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
**4e** Total program service expenses 5,577,767

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? 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	X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b	
24c 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	
24d 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	X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II . . . . .	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions, for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . . b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . . c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .	28a 28b 28c	X X X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations 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	X
35b 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	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O . . . . .	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	1a	42	Yes	No
1a Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable . . . . .	1a	42	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	1b	0	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	1c		<input type="checkbox"/>	<input type="checkbox"/>

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

Table with columns: Question, 2a, 2b, 2c, 3a, 3b, 3c, 4a, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b, 15, 16, 17. Contains questions about Form 990-T filings, foreign accounts, tax shelter transactions, charitable contributions, and other IRS filings.

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

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

Section A. Governing Body and Management

		1a	13	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent		13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			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:				
a	The governing body?			8a	X
b	Each committee with authority to act on behalf of the governing body?			8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

		10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b
10a	Did the organization have local chapters, branches, or affiliates?												
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?												
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?												
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												
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?												
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done												
13	Did the organization have a written whistleblower policy?												
14	Did the organization have a written document retention and destruction policy?												
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?												
a	The organization's CEO, Executive Director, or top management official												
b	Other officers or key employees of the organization												
16a	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?												
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?												

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed Florida

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.

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.  Own website  Another's website  Upon request  Other (explain on Schedule O)

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

The Organization (239) 939-2553, PO BOX 60401, Fort Myers, FL 33906



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

Check if Schedule O contains a response or note to any line in this Part VII  **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

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

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) Jennifer Benton Executive Director	50.00			X			100,207	0	578
(2) Darren Wallace Director	0.50	X					0	0	0
(3) John Agnew Director	0.50	X					0	0	0
(4) Luis Miguel Fernandez Paredes Director	0.50	X					0	0	0
(5) Chelsea Seibel Director	0.50	X					0	0	0
(6) William Staples Director	0.50	X					0	0	0
(7) Steven Chaipei Director	0.50	X					0	0	0
(8) James Drzymala Director	0.50	X					0	0	0
(9) Francine Donnorunno Director	0.50	X					0	0	0
(10) Sheba Abraham Director	0.50	X					0	0	0
(11) Kathleen Johnson Treasurer/Director	0.50	X	X				0	0	0
(12) Kyle Selbach Vice President/Director	0.50	X		X			0	0	0
(13) Heather Langdale Secretary/Director	0.50	X		X			0	0	0
(14) Doug Hefner President/Director	0.50	X	X				0	0	0

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

	(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations	
			Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			Former	Yes
(15)	-----	-----									
(16)	-----	-----									
(17)	-----	-----									
(18)	-----	-----									
(19)	-----	-----									
(20)	-----	-----									
(21)	-----	-----									
(22)	-----	-----									
(23)	-----	-----									
(24)	-----	-----									
(25)	-----	-----									
<b>1b Subtotal</b>	.....										
<b>c Total from continuation sheets to Part VII, Section A</b>	.....										
<b>d Total (add lines 1b and 1c)</b>	.....						100,207	0		578	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

- 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**  Yes  No
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual ..... **4**  Yes  No
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person ..... **5**  Yes  No

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		

**Part VIII** Statement of Revenue

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

		(A)	(B)	(C)	(D)
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>					
1a	Federated campaigns	371,850			
b	Membership dues	1b			
c	Fundraising events	1c			
d	Related organizations	1d			
e	Government grants (contributions)	1e	3,242,731		
f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,151,611		
g	Noncash contributions included in lines 1a-1f	1g	\$ 6,128		
h	<b>Total.</b> Add lines 1a-1f	4,766,192			
<b>Program Service Revenue</b>					
2a	Thrift Shop Sales	453000	706,235		706,235
b	Intervention Program	624100	179,553		179,553
c	Art Gallery Sales	900099	47,719		47,719
d	Board Member Dues	900099	350		350
e					
f	All other program service revenue				
g	<b>Total.</b> Add lines 2a-2f	933,857			
3	Investment income (including dividends, interest, and other similar amounts)		4,160		4,160
4	Income from investment of tax-exempt bond proceeds				
5	Royalties				
6a	Gross rents	6a	(i) Real	(ii) Personal	
b	Less: rental expenses	6b			
c	Rental income or (loss)	6c			
d	Net rental income or (loss)				
7a	Gross amount from sales of assets other than inventory	7a			
b	Less: cost or other basis and sales expenses	7b	24,033		24,033
c	Gain or (loss)	7c	(24,033)		(24,033)
d	Net gain or (loss)				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	174,829		
b	Less: direct expenses	8b	93,625		
c	Net income or (loss) from fundraising events		81,204		81,204
9a	Gross income from gaming activities. See Part IV, line 19	9a			
b	Less: direct expenses	9b			
c	Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Net income or (loss) from sales of inventory				
<b>Miscellaneous Revenue</b>					
11a	Miscellaneous Revenue	900099	138,214		138,214
b					
c					
d	All other revenue				
e	<b>Total.</b> Add lines 11a-11d	138,214			
12	<b>Total revenue.</b> See instructions	5,899,594	179,553		953,849

**Part IX Statement of Functional Expenses**

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

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	111,031	108,500	1,347	1,184
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	3,349,771	3,273,422	40,624	35,725
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .				
<b>9</b> Other employee benefits . . . . .	296,774	292,817	1,717	2,240
<b>10</b> Payroll taxes . . . . .	257,324	251,171	3,416	2,737
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	110,081	95,677	14,337	67
<b>12</b> Advertising and promotion . . . . .	31,978	31,673	302	3
<b>13</b> Office expenses . . . . .	143,691	118,884	24,719	88
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	57,383	57,383		
<b>17</b> Travel . . . . .	65,074	61,991	3,083	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	206,342	200,150	6,192	
<b>23</b> Insurance . . . . .	106,176	95,923	9,768	485
<b>24</b> 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.)				
<b>a</b> Utilities	148,754	141,946	6,791	17
<b>b</b> Repairs and Maintenance	234,594	218,097	15,962	535
<b>c</b> Cost of Sales	373,412	373,412		
<b>d</b> Miscellaneous	266,456	256,721	9,719	16
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e . .	5,758,841	5,577,767	137,977	43,097
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

	(A) Beginning of year	(B) End of year
<b>Assets</b>		
1 Cash - non-interest-bearing	1,460,954	1,256,925
2 Sav/ings and temporary cash investments	38,496	302,259
3 Pledges and grants receivable, net	381,031	415,397
4 Accounts receivable, net	30,349	32,270
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		
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)		
7 Notes and loans receivable, net		
8 Inventories for sale or use	94,843	88,200
9 Prepaid expenses and deferred charges		
10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	6,779,134	
b Less: accumulated depreciation	2,296,747	4,482,387
11 Investments - publicly traded securities	4,503,763	4,482,387
12 Investments - other securities. See Part IV, line 11		
13 Investments - program-related. See Part IV, line 11		
14 Intangible assets	13,444	3,327
15 Other assets. See Part IV, line 11	6,522,880	6,580,765
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	183,810	173,435
17 Accounts payable and accrued expenses		
18 Grants payable		
19 Deferred revenue	83,927	79,576
20 Tax-exempt bond liabilities		
21 Escrow or custodial account liability. Complete Part IV of Schedule D		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		
23 Secured mortgages and notes payable to unrelated third parties	2,448,486	2,354,784
24 Unsecured notes and loans payable to unrelated third parties		
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	83,315	108,875
26 <b>Total liabilities.</b> Add lines 17 through 25	2,799,538	2,716,670
<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/>		
27 <b>and complete lines 27, 28, 32, and 33.</b>		
27 Net assets without donor restrictions	3,723,342	3,864,095
28 Net assets with donor restrictions		
<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>		
<b>and complete lines 29 through 33.</b>		
29 Capital stock or trust principal, or current funds		
30 Paid-in or capital surplus, or land, building, or equipment fund		
31 Retained earnings, endowment, accumulated income, or other funds	3,723,342	3,864,095
32 Total net assets or fund balances	6,522,880	6,580,765
33 <b>Total liabilities and net assets/fund balances</b>		
<b>Net Assets or Fund Balances</b>		

**Part XI**

**Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	5,899,594
2	Total expenses (must equal Part IX, column (A), line 25)	5,758,841
3	Revenue less expenses. Subtract line 2 from line 1	140,753
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	3,723,342
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain on Schedule O)	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	3,864,095

**Part XII**

**Financial Statements and Reporting**

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

1 Accounting method used to prepare the Form 990:  Cash  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?

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?

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

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

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?

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

	Yes	No
2a		X
2b	X	
2c		X
3a	X	
3b	X	

**SCHEDULE A  
(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2022**

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

Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Abuse Counseling and Treatment Inc

Employer identification number

59-1864735

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

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

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

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

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

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

Section A. Public Support

Table with 6 rows (1-6) and 6 columns (a-f) for years 2018-2022 and Total. Row 1: Gifts, grants, contributions, and membership fees received. Row 2: Tax revenues levied for the organization's benefit. Row 3: Value of services or facilities. Row 4: Total Add lines 1 through 3. Row 5: Portion of total contributions by each person. Row 6: Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 8 rows (7-12) and 6 columns (a-f) for years 2018-2022 and Total. Row 7: Amounts from line 4. Row 8: Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. Row 9: Net income from unrelated business activities. Row 10: Other income. Row 11: Total support. Row 12: Gross receipts from related activities.

Section C. Computation of Public Support Percentage

Table with 2 rows (14-15) and 2 columns (14-15) for percentages. Row 14: Public support percentage for 2022. Row 15: Public support percentage from 2021 Schedule A, Part II, line 14.

- 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here.
b 33 1/3% support test - 2021. If the organization qualifies as a publicly supported organization...
17a 10%-facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more...
b 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more...
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.



Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 6 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf; 5 The value of services or facilities furnished by a governmental unit to the organization without charge; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year; c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Calendar year (or fiscal year beginning in)

9 Amounts from line 6

10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources

b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975

c Add lines 10a and 10b

11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on

12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)

13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))

16 Public support percentage from 2021 Schedule A, Part III, line 15

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))

18 Investment income percentage from 2021 Schedule A, Part III, line 17

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).	<input type="checkbox"/>	<input type="checkbox"/>
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.	<input type="checkbox"/>	<input type="checkbox"/>
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>
<b>5a</b> 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 <b>Part VI</b> , 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).	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> 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 <b>Part VI</b> .	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> 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).	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> 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).	<input type="checkbox"/>	<input type="checkbox"/>
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> 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 <b>Part VI</b> .	<input type="checkbox"/>	<input type="checkbox"/>
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</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.)	<input type="checkbox"/>	<input type="checkbox"/>

**Part IV Supporting Organizations (continued)**

11 Has the organization accepted a gift or contribution from any of the following persons?

- a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

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

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 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).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a  The organization satisfied the Activities Test. Complete line 2 below.
- b  The organization is the parent of each of its supported organizations. Complete line 3 below.
- c  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

	Yes	No
2a		
2b		
2c		

2 Activities Test. Answer lines 2a and 2b below.  
 a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

	Yes	No
2a		

b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.

	Yes	No
3a		

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
3b		

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

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

**Section A - Adjusted Net Income**

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

**Section B - Minimum Asset Amount**

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

**Section C - Distributable Amount**

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required) - provide details in Part VI	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

**Section E - Distribution Allocations** (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total of lines 3a through 3e</b>		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7:		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

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

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**Schedule B  
(Form 990)**

**Schedule of Contributors**

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-PF.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization **Abuse Counseling and Treatment, Inc** Employer identification number **59-1864735**

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ  501(c)(3) (enter number) organization

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

527 political organization

Form 990-PF  501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- 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(e)(1) and 170(b)(1)(A)(v), 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.

Name of organization  
 Abuse Counseling and Treatment Inc

Employer identification number  
 59-1864735

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Department of Children & Families 2415 North Monroe Street Ste 400 Tallahassee FL 32303	\$ 1,145,374	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	Florida Council Against Sexual Viol 1820 East Park Avenue No 100 Tallahassee FL 32301-2874	\$ 347,002	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	Office of the Attorney General Stat The Capitol PL-01 Tallahassee FL 32399-1050	\$ 1,117,575	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	Lee County Human and Veteran Svcs 2440 Thompson Street Fort Myers FL 33901	\$ 344,736	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5	United Way of Lee County 7273 Concourse Dr Fort Myers FL 33908	\$ 452,935	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6	Bobbie Nichols Fiddlesticks Found 15390 Canongate Dr Fort Myers FL 33912	\$ 600,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

Abuse Counseling and Treatment Inc

Employer identification number

59-1864735

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Estate of Chapman 1668 Hatboro Road Richboro PA 18954	\$ 140,603	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2022

Attach to Form 990.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Abuse Counseling and Treatment Inc

Employer identification number

59-1864735

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

Part II

Conservation Easements.

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

1	Purpose(s) of conservation easements held by the organization (check all that apply):	<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
		<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
		<input type="checkbox"/> Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.		
	a	Total number of conservation easements	2a
	b	Total acreage restricted by conservation easements	2b
	c	Number of conservation easements on a certified historic structure included in (a)	2c
	d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year		
4	Number of states where property subject to conservation easement is located		
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year		
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year		
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

Part III

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

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

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

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

Schedule D (Form 990) 2022

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII  Yes  No

**Part V Endowment Funds.**

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

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

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

- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Term endowment \_\_\_\_\_ %

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

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

- (i) Unrelated organizations
  - (ii) Related organizations
- If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)		(c) Accumulated depreciation	(d) Book value
	(b) Cost or other basis (other)	(a)		
1a Land	977,366			977,366
b Buildings	4,888,327	1,807,452		3,080,875
c Leasehold improvements	4,555	2,224		2,331
d Equipment	824,931	460,609		364,322
e Other	83,955	26,462		57,493
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,482,387

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

	(a) Description of security or category (Including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	.....		
(2) Closely-held equity interests	.....		
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		.....	

**Part VIII Investments - Program Related.**

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

	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		.....	

**Part IX Other Assets.**

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

	(a) Description	(b) Book value
<b>(1) Other Current Assets</b>		
<b>(2) Deposits</b>		2,592
(3)		735
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)		3,327

**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.

	(a) Description of liability	(b) Book value
<b>1.</b>		
(1) Federal income taxes		
<b>(2) Other Liabilities</b>		108,875
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)		108,875

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

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

1	Total revenue, gains, and other support per audited financial statements		1	5,967,061
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	22,052	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	22,052	
3	Subtract line 2e from line 1	3	5,945,009	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	(45,415)	
c	Add lines 4a and 4b	4c	(45,415)	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,899,594	

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

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

1	Total expenses and losses per audited financial statements		1	5,826,308
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	22,052	
b	Prior year adjustments	2b		
c	Other losses	2c	24,033	
d	Other (Describe in Part XIII.)	2d	21,382	
e	Add lines 2a through 2d	2e	67,467	
3	Subtract line 2e from line 1	3	5,758,841	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,758,841	

**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.

01. Other revenues included on Form 990 (Part XI, line 4b)

Form 990 Part I does not include \$21,382 of fundraising expenses that are reported on the statement of functional expenses. To reconcile, \$21,382 of revenue is adjusted on Schedule D Part XI. These amounts are reported differently on the audited financial statements than on Form 990 according to ASC 606, resulting in this reconciliation.

Form 990 Part I does not include \$24,033 of realized loss as it is recorded on the functional expenses. To reconcile, \$24,033 is adjusted on Schedule D Part XI. These amounts are reported differently on the audited financial statements than on Form 990, resulting in this reconciliation.

**Part XIII** Supplemental Information (continued)

02. Other expenses not included on Form 990 (Part XII, line 2d) \_\_\_\_\_  
Form 990 Part I does not include \$21,382 of fundraising expenses that are reported on the statement  
of functional expenses. To reconcile, \$21,382 of revenue is adjusted on Schedule D Part XI. These  
amounts are reported differently on the audited financial statements than on Form 990 according to  
ASC 606, resulting in this reconciliation.

03. Footnote for uncertain tax position under FIN 48 (Part X) \_\_\_\_\_

The Financial Accounting Standards Board has issued guidance, Accounting Standards Code

Section 740, on accounting for uncertainty in income taxes and ACT has adopted this guidance.

ACT has evaluated its tax provision and any estimates utilized in its tax returns, and concluded  
that is has taken no uncertain tax position that require adjustment to the financial statements to  
comply with the provisions of this guidance. Interest and penalties associated with uncertain tax  
position will be recognized in income tax expenses, if required.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SCHEDULE G**  
**(Form 990)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

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 5a.

**2022**

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Employer identification number

Abuse Counseling and Treatment Inc  
**Part I** Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.

59-1864735

Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

	(a) Event #1 Arts for Act (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
1	Gross receipts . . . . .	174,829		174,829
2	Less: Contributions . . . . .			
3	Gross income (line 1 minus line 2) . . . . .	174,829		174,829
4	Cash prizes . . . . .			
5	Noncash prizes . . . . .			
6	Rent/facility costs . . . . .			
7	Food and beverages . . . . .			
8	Entertainment . . . . .			
9	Other direct expenses . . . . .	93,625		93,625
10	Direct expense summary. Add lines 4 through 9 in column (d)			93,625
11	Net income summary. Subtract line 10 from line 3, column (d)			81,204

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  Yes  No

a Is the organization licensed to conduct gaming activities in each of these states? \_\_\_\_\_  Yes  No

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_



**SCHEDULE L  
(Form 990)**

**Transactions With Interested Persons**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2022**  
Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

Abuse Counseling and Treatment Inc

Employer identification number  
59-1864735

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
<b>Total</b> . . . . .						\$							

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(2)					
(3)					
(4)					
(5)					

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

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Heather Langdale	Board Member		See below		X
(2)					
(3)					
(4)					
(5)					

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

**01. Supplemental Information for Schedule L**

As of June 30, 2023 and 2022, ACT held cash of \$425,673 and \$104,384, respectively, in a financial institution in which a member of the Board held a management position. ACT obtained all of its long term debt (including PPP loan) through this financial institution, as well, totaling \$2,354,784 and \$2,448,486 as of June 30, 2023 and 2022, respectively.

**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2022**

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](http://www.irs.gov/Form990) for the latest information.

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**Abuse Counseling and Treatment Inc**

Employer identification number  
**59-1864735**

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

Electronic version is reviewed by CEO and Finance Director then given to Finance Committee  
prior to filing.

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

Any potential conflicts of interest are openly discussed at Board meetings. CEO and  
President monitor that the policy is enforced.

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

Board personnel committee provides an evaluation of the CEO with written input from all  
Board members. The committee makes a recommendation to the entire Board based on their  
findings. Compensation is then voted on by all Board members.

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

Board personnel committee provides an evaluation of the key employees with written input  
from all Board members. The committee makes a recommendation to the entire Board based on  
their findings. Compensation is then voted on by all Board members.

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

Available on the Organization's website and annual report.

**06. General explanation attachment**

There are 14 members listed on Page 7 of the Form 990. Jennifer Benton, Executive  
Director, is not a voting member, but is an officer. She is excluded on the list of voting  
members, therefore there are 13 listed on Part VI.

**Statement of Program Service Accomplishments**

**2022** pg01

Name(s) as shown on return

Your Social Security Number

**Abuse Counseling and Treatment Inc**

**59-1864735**

Statement #4

**Form 990-Part III (a)  
Statement of Service Accomplishment**

Program Service Code	
Program Service Expenses	\$176679
Grants and allocations included in above expense	\$0
Program Services Revenue	\$0

**Explanation**

**Statement of Program Service Accomplishments**

**2022** PG01

Name(s) as shown on return

Your Social Security Number

**Abuse Counseling and Treatment Inc**

**59-18664735**

**Form 990-Part III (b)  
Statement of Service Accomplishment**

Statement #4

Program Service Code	
Program Service Expenses	\$143243
Grants and allocations included in above expense	\$0
Program Services Revenue	\$0

**Explanation**

**FOR YOUR RECORDS ONLY  
Federal Supporting Statements**

**2022**    **PG01**

Name(s) as shown on return

Tax ID Number

Abuse Counseling and Treatment Inc

59-1864735

**Form 990 - Schedule D - Part VI - Line 1e**      Statement #D1e  
Investments - Other

Description of Investment	Cost/basis	Cost/basis	Depr	Book Value
	(Investment)	(Other)		
Trucks, Van, Trailer	0	29,851	26,462	3,389
Building in Process	0	0	0	0
WIP - 1318	0	54,104	0	54,104
<b>Total</b>	<b>0</b>	<b>83,955</b>	<b>26,462</b>	<b>57,493</b>

990

Overflow Statement

2022

Page 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Abuse Counseling and Treatment Inc

F EIN

59-1864735

Government Grants

<u>Description</u>	<u>Amount</u>
Federal grants	\$ 2,033,495
State grants	768,422
Lee County grants	349,164
Contracts	91,650
<b>Total:</b>	<b>\$ 3,242,731</b>

All other amounts not included above

<u>Description</u>	<u>Amount</u>
Other local grants	\$ 28,654
Contributions	1,116,829
<b>Total:</b>	<b>\$ 1,145,483</b>

<u>Description</u>	<u>Amount</u>
Realized Loss	\$ (24,033)
Fundraising Expense	(21,382)
<b>Total:</b>	<b>\$ -45,415</b>

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

Department of the Treasury Internal Revenue Service

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

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

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

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

Type or print Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) Abuse Counseling and Treatment Inc 59-1864735

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

Table with columns: Application Is For, Return Code, Application Is For, Return Code. Rows include Form 990 or Form 990-EZ, Form 4720 (individual), Form 990-PF, Form 990-T (sec. 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 990-T (corporation).

The books are in the care of The Organization, PO BOX 60401 Fort Myers FL 33906

Telephone No. 239-939-2553

FAX No.

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

- 1 I request an automatic 6-month extension of time until 05-15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for: calendar year 20 or tax year beginning 07-01, 20 22, and ending 06-30, 20 23.
2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.