PUBLIC DISCLOSURE COPY

PLEASE FILE IN A SAFE PLACE

ARMANINO ADVISORY LLC

Department of the Treasury Internal Revenue Service

** PUBLIC DISCLOSURE COPY ** **Return of Organization Exempt From Income Tax**

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

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

| A I OI UIC | 2023 Calendar year, or tax year beginning | anu | enung | _ | |
|--------------------------------------|---|---|----------------|---------------------------|---|
| B Check if applicable | C Name of organization | | | D Employer identi | ification number |
| Addres | BLUE SOLUTIONS | | | | |
| Name change | Doing business as | | | 31-173072 | 1 |
| Initial return | Number and street (or P.O. box if mail is not de 1015 NORWOOD PARK BLVD | livered to street address) | Room/suite | E Telephone numb | |
| termin- ated | | 7IP or foreign postal code | | G Gross receipts \$ | 3,215,294. |
| Amend | | Zii di loreigii postar code | | H(a) Is this a group | |
| return Applica | , | VENTITE | | for subordinate | |
| tion pendin | SAME AS C ABOVE | | | H(b) Are all subordinates | ·····- = |
| I Tay-aya | mpt status: X 501(c)(3) 501(c) () | (insert no.) 4947(a)(1) | or 527 | 1 ` ´ | a list. See instructions |
| J Websit | | (mocretio.) = 1047(a)(1) | 01 021 | H(c) Group exempt | |
| | | ssociation Other | I Vear | of formation: 2000 | M State of legal domicile: TX |
| | Summary | | μ 10α1 | or formation, | W Clate of logal dofficile. |
| 1 | Briefly describe the organization's mission or most | significant activities: THE OR | GANIZATIO | ON PROVIDES | |
| | TRAINING AND EMPLOYMENT OPPORTUNITIES | | | | |
| Ē 2 | Check this box if the organization disco | ntinued its operations or dispos | sed of more | than 25% of its net a | ssets. |
| <u>a</u> 3 | Number of voting members of the governing body | (Part VI, line 1a) | | 3 | 3 |
| ل 4 ا | Number of independent voting members of the gov | verning body (Part VI, line 1b) | | | 0 |
| ος 5 · | Total number of individuals employed in calendar y | rear 2023 (Part V, line 2a) | | Ę | 68 |
| :≝ 6 · | Total number of volunteers (estimate if necessary) | | | 6 | 0 |
| .= 1 | Total unrelated business revenue from Part VIII, co | . (6) !! | | 7 | a 0. |
| b | Net unrelated business taxable income from Form | 990-T, Part I, line 11 | | 7 | b 0. |
| | | | | Prior Year | Current Year |
| ω 8 | Contributions and grants (Part VIII, line 1h) | | | 3,209,834 | 3,215,294. |
| 로 9 1 | Program service revenue (Part VIII, line 2g) | | 0 | . 0. | |
| Revenue | nvestment income (Part VIII, column (A), lines 3, 4, | | 0 | <u> </u> | |
| " 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c | | 0 | | |
| 12 | Total revenue - add lines 8 through 11 (must equal | Part VIII, column (A), line 12) | | 3,209,834 | 3,215,294. |
| I | Grants and similar amounts paid (Part IX, column (| | | 0 | - |
| I | Benefits paid to or for members (Part IX, column (A | | | 0 | * |
| ဖ္က 15 🤄 | Salaries, other compensation, employee benefits (F | | | 1,580,858 | |
| Seused b | Professional fundraising fees (Part IX, column (A), I | ine 11e) | | 0 | . 0. |
| × b | Γotal fundraising expenses (Part IX, column (D), line | | 0. | | |
| '' ' | Other expenses (Part IX, column (A), lines 11a-11d, | | | 689,056 | <u>'</u> |
| I | Γotal expenses. Add lines 13-17 (must equal Part և | | | 2,269,914 | |
| 19 | Revenue less expenses. Subtract line 18 from line | 12 | | 939,920 | |
| Net Assets or Fund Balances 20 21 22 | | | Ве | ginning of Current Year | |
| 20 galari | | | | 1,021,082 | <u> </u> |
| 21 ° | Fotal liabilities (Part X, line 26) | | | -710,394 | · · · · · · · · · · · · · · · · · · · |
| Ž∄ 22 | Net assets or fund balances. Subtract line 21 from | line 20 | | 1,731,476 | . 2,550,316. |
| Part II | Signature Block | | | | |
| - | ties of perjury, I declare that I have examined this return, | | | | ny knowledge and belief, it is |
| true, correc | , and complete. Declaration of preparer (other than office | er) is based on all illiorniation of wi | licii preparer | las any knowledge. | |
| C: | Signature of officer | | | I Date | |
| Sign | ROB NEVILLE, CHAIRMAN & CEO | | | Duto | |
| Here | Type or print name and title | | | | |
| | | Dronarar'a ajanatura | 11 | Date Check | PTIN |
| Paid | Print/Type preparer's name #ATTHEW PETROSKI | Preparer's signature MATTHEW PETROSKI | | 1 /10 /04 if | D00053130 |
| Preparer Preparer | Firm's name ARMANINO ADVISORY LLC | | <u>+</u> | Firm's EIN | 94-6214841 |
| Use Only | Firm's address 15950 N. DALLAS PKWY, #600 | 0 | | I IIIII 2 EIIV | |
| 300 Jilly | DALLAS, TX 75248 | | | Phone no 97 | 72-661-1843 |
| May the IR | S discuss this return with the preparer shown abo | ve? See instructions | | 11 HOHO HO | X Yes No |

Page 2 BLUE SOLUTIONS 31-1730721 Form 990 (2023)

| Pai | rt III Statement of Program Service Accomplishments | <u> </u> |
|-----|--|------------------------|
| | Check if Schedule O contains a response or note to any line in this Part III | |
| 1 | Briefly describe the organization's mission: | |
| | THE ORGANIZATION PROVIDES TRAINING AND EMPLOYMENT OPPORTUNITIES FOR | |
| | PEOPLE WITH SEVERE DISABILITIES PURSUANT TO THE JAVITS WAGNER ODAY | |
| | ACT. | |
| | | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the | Yes X No |
| | prior Form 990 or 990-EZ? | Yes _ANo |
| 3 | If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services? | Voc X No |
| 3 | If "Yes," describe these changes on Schedule O. | res [] NO |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as measured by e | ynaneae |
| 7 | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total exp | • |
| | revenue, if any, for each program service reported. | Joness, and |
| 4a | (Code:) (Expenses \$ 1,965,296. including grants of \$) (Revenue \$ | |
| | BLUE SOLUTIONS CONTINUES TO PROVIDE TRAINING AND EMPLOYMENT | |
| | OPPORTUNITIES TO INDIVIDUALS WITH SEVERE DISABILITIES UNDER FEDERAL | |
| | CONTRACTS THROUGH THE ABILITYONE PROGRAM. IN 2023, WE EMPLOYED AN | |
| | AVERAGE OF 29 EMPLOYEES, OF WHICH 52.00% HAD A SEVERE DISABILITY AS | |
| | DEFINED BY THE JAVITS WAGNER ODAY ACT. THESE INDIVIDUALS WERE SUPPORTED | |
| | THROUGH VARIOUS SERVICES, INCLUDING WORK EXPERIENCE, TRAINING, AND | |
| | ACCESS TO MISSION SERVICES. ADDITIONALLY, INDIVIDUALIZED SERVICE PLANS | |
| | WERE UTILIZED TO IDENTIFY SPECIFIC TRAINING AREAS FOR OUR TEAM MEMBERS, | |
| | WHO ALSO RECEIVED ONE-ON-ONE CASE MANAGEMENT SERVICES TO HELP MAINTAIN | |
| | EMPLOYMENT, EVALUATE JOB SKILLS, AND PROMOTE STABILITY AND PERSONAL | |
| | GROWTH. | |
| | | |
| 4b | (Code:) (Expenses \$ including grants of \$) (Revenue \$ |) |
| | | |
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| | | |
| 4c | (Code:) (Expenses \$ including grants of \$) (Revenue \$ |) |
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| | | |
| | | |
| 4d | Other program services (Describe on Schedule O.) | |
| | (Expenses \$ including grants of \$) (Revenue \$ |) |
| 4e | Total program service expenses 1,965,296. | |
| | | Form 990 (2023) |

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31-1730721 Page 3

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 | Х | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | х |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| • | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | x |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| Ŭ | 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 | ٣ | | |
| U | | | | x |
| - | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| _ | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | Х |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | |
| | Schedule D, Part III | 8 | | 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 | | Х |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | |
| | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | Х |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | Х | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | | | |
| - | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | 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 |
| ٨ | 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 | 110 | | |
| u | | 11d | | x |
| _ | Part X, line 16? If "Yes," complete Schedule D, Part IX | | | x |
| | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | | _ A |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | ١ | 77 | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | Х | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | | X |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | X | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | Х |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | Х |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | Х |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | Х |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | х |
| 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." | | | |
| | , | 19 | | x |
| 20- | complete Schedule G, Part III | 20a | | X |
| 20a | • • | 20a 20b | | |
| b O4 | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | ZUD | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | | _v |
| | domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II | 21 | | X |

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| Form | | 30721 | P | age 4 |
|------|--|---------|-----------|----------------|
| Pa | T IV Checklist of Required Schedules (continued) | | T | T |
| | Dill | | Yes | No |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | 00 | | x |
| 23 | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | 22 | | <u> </u> |
| 20 | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes." complete | | | |
| | Schedule J | 23 | х | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | 20 | | |
| | 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 |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | | |
| | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| | any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | | |
| | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | х |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | |
| | Schedule L, Part I | 25b | | Х |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | Х |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | d : | | |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | Х |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, | | | |
| | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | | | |
| | "Yes," complete Schedule L, Part IV | | | X |
| | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | Х |
| С | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | | | ., |
| | "Yes," complete Schedule L, Part IV | | | X |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | 29 | | Х |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | 00 | | , |
| 0.4 | contributions? If "Yes," complete Schedule M | | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | ^ |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | 200 | | x |
| 22 | Schedule N, Part II | 32 | | - A |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | 33 | | x |
| 34 | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | 33 | | |
| 34 | | 34 | Х | |
| 35 a | Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | | Х |
| | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | 000 | | |
| | 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 | I | | x |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | х |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | | |
| | Note: All Form 990 filers are required to complete Schedule O | 38 | х | |
| Pai | | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | <u></u> | <u></u> . | |
| | | | Yes | No |
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 0 | | |
| | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 0 | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |

(gambling) winnings to prize winners?

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| Form 990 (| (2023) | BLUE S | SOLUTIONS | | | | | 3 | 1-1730721 |
|------------|--------|------------------|------------|-----------|----------|---------------|-------------|---|-----------|
| Part V | St | atements Regardi | ng Other I | RS Filing | s and Ta | ax Compliance | (continued) | | |

| | | | Yes | No |
|-----------|--|----------------------|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | |
| | filed for the calendar year ending with or within the year covered by this return 2a 68 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2 b | Х | |
| За | Did the organization have unrelated business gross income of \$1,000 or more during the year? | За | | Х |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | Х |
| b | If "Yes," enter the name of the foreign country | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | Х |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | Х |
| С | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | | | |
| | any contributions that were not tax deductible as charitable contributions? | 6a | | Х |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | | | |
| | were not tax deductible? | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | _ | | 77 |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | Х |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | - . | | Х |
| لہ | to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d | 7c | | Λ |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7e | | х |
| e f | | 7 6 7f | | Х |
| g | If the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| 9 h | If the organization received a contribution of qualified intellectual property, and the organization file a Form 1098-C? | 7 <u>9</u> 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | | | |
| _ | sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | |
| а | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | |
| а | Gross income from members or shareholders 11a | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against | | | |
| | amounts due or received from them.) | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | |
| b | | | | |
| _ | organization is licensed to issue qualified health plans Enter the amount of reserves on hand 13b | | | |
| C 1/10 | Did the apprinction was in any commands for indeed to prince during the towns of | 14a | | Х |
| 14a | IS NOT THE STATE OF THE STATE O | 14b | | |
| 15 | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | ידט | | |
| | excess parachute payment(s) during the year? | 15 | | х |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | .5 | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | х |
| . • | If "Yes," complete Form 4720, Schedule O. | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities | | | |
| - | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | 17 | | |
| | If "Yes," complete Form 6069. | | | |
| _ | | | | |

Form 990 (2023) BLUE SOLUTIONS

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

| | Check if Schedule O contains a response or note to any line in this Part VI | | | Х |
|-----|---|--------|---------|-----|
| Sec | tion A. Governing Body and Management | | | |
| | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year 1a 3 | | | |
| | 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 on line 1a, above, who are independent | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | | | |
| | officer, director, trustee, or key employee? | 2 | | Х |
| 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 | Х | |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | Х |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | Х |
| 6 | Did the organization have members or stockholders? | 6 | | Х |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or | | | |
| | more members of the governing body? | 7a | | Х |
| 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 | | Х |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| а | The governing body? | 8a | Х | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | Х | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the | | | |
| | organization's mailing address? If "Yes," provide the names and addresses on Schedule O | 9 | | Х |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | | | |
| | | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | Х |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | Х | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | Х | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | Х | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | |
| | on Schedule O how this was done | 12c | Х | |
| 13 | Did the organization have a written whistleblower policy? | 13 | Х | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Х | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| а | The organization's CEO, Executive Director, or top management official | 15a | | Х |
| b | Other officers or key employees of the organization | 15b | | Х |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | |
| | taxable entity during the year? | 16a | | Х |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | |
| | exempt status with respect to such arrangements? | 16b | | |
| Sec | tion C. Disclosure | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filedNONE | | | |
| 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) | availat | ole |
| | for public inspection. Indicate how you made these available. Check all that apply. | | | |
| | X Own website Another's website X Upon request Other (explain on Schedule O) | | | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and | financ | cial | |
| | statements available to the public during the tax year. | | | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records | | | |
| | CRAIG WRIGHT - 512-637-7100 | | | |
| | 1015 NORWOOD PARK BLVD, AUSTIN, TX 78753 | | | |

Form 990 (2023) BLUE SOLUTIONS 31-1730721 Page **7**

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

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

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

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

| Check this box if neither the organization no (A) | (B) | (C) | | | .,,, | | (D) | (E) | (F) | |
|---|----------------|--------------------------------|-----------------------|---------|--------------|---------------------------------|--------|-----------------|-----------------|---------------|
| Name and title | Average | | | Pos | itior | | | Reportable | Reportable | Estimated |
| Name and the | hours per | | not c | | | | | compensation | compensation | amount of |
| | week | | officer and a dir | | | | | from | from related | other |
| | (list any | ector | | | | | | the | organizations | compensation |
| | hours for | or dire | ۵ | | | ted | | organization | (W-2/1099-MISC/ | from the |
| | related | stee (| ruste | | | bensa | | (W-2/1099-MISC/ | 1099-NEC) | organization |
| | organizations | ıal tru | onal t | | ploye | E S | | 1099-NEC) | | and related |
| | below line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | organizations |
| (1) ROBERT NEVILLE | 1.00 | 드 | 드 | 0 | 호 | 工品 | Œ | | | |
| CHAIRMAN & CEO | 41.00 | х | | х | | | | 0. | 339,916. | 22,705. |
| (2) SCOTT HILLMAN | 1.00 | | | | | | | | , | , |
| CHIEF OPERATING OFFICER | 41.00 | х | | х | | | | 0. | 299,043. | 29,161. |
| (3) DANIEL M CHISM | 1.00 | | | | | | | | | |
| TREASURER & CFO (THRU 05/23) | 41.00 | х | L | х | | | | 0. | 248,320. | 13,280. |
| (4) TRACIE STOOKESBERRY | 1.00 | | | | | | | | | |
| TREASURER & CFO (AS OF 08/23) | 41.00 | Х | | Х | | | | 0. | 207,850. | 23,380. |
| (5) JASON STEWART | 1.00 | | | | | | | | | |
| BOARD MEMBER & VP | 40.00 | Х | | Х | | | | 0. | 199,259. | 0. |
| (6) PAM COLLIER | 1.00 | | | | | | | | | |
| SENIOR DIRECTOR, COMMERICAL SERVICES | 40.00 | | | | | Х | | 0. | 120,466. | 2,625 |
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| ı a | T VII Section A. Officers, Directors, Trus | | oloy | ees, | | | ghes | t C | | | П | | /F; | |
|-------|--|-----------------------|--------------------------------|-----------------------|--------------|--------------|------------------------------|----------|--------------------------------|-------------------------|-------|---------------------|-------------------|---------------|
| | (A) | (B) Average | | |)) Pos | C) itior | 1 | | (D) | (E) | | _ | (F) | الد ــ |
| | Name and title | hours per | | not c | heck i | more | than d s both | | Reportable compensation | Reportable compensation | - 1 | Estimated amount of | | |
| | | week | | | | | r/trust | | from | from related | - 1 | | other | |
| | | (list any | ctor | | | | | | the | organization | | | pensa | |
| | | hours for | or dire | 9 | | | rted | | organization | (W-2/1099-MIS | SC/ | from the | | |
| | | related organizations | ustee | truste | | en. | bens | | (W-2/1099-MISC/ | 1099-NEC) | | • | anizat | |
| | | below | lual tn | tional | | ploye | st com yee | _ | 1099-NEC) | | | | l relat nizati | |
| | | line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | | orga | ınzatı | 0113 |
| | | | _ | _ | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| 4 14 | Cultistal | 1 | | | | | | | 0. | 1,414, | 854 | | 91 | 151 |
| | Subtotal Total from continuation sheets to Part V | | | | | | | | 0. | 1,414, | 0. | | J + , | 0 |
| | Total (add lines 1b and 1c) | | | | | | | | 0. | 1,414, | | | 91 | 151 |
| 2 | Total number of individuals (including but r | | | | | | | | eceived more than \$100 | | | | | |
| _ | compensation from the organization | iot iii iii oo to ti | 000 | | u u. | ,,,, | , | | , source man proof | | , | | | (|
| | <u>-</u> | | | | | | | | | | | | Yes | No |
| 3 | Did the organization list any former officer | , director, truste | ee, k | кеу е | mpl | oye | e, or | hig | hest compensated empl | oyee on | | | | |
| | line 1a? If "Yes," complete Schedule J for s | such individual | | | | | | | | - | [| 3 | | х |
| 4 | For any individual listed on line 1a, is the s | | | | | | | | | | | | | |
| | and related organizations greater than \$15 | 0,000? If "Yes, | " co | mple | ete S | Sche | edule | J f | or such individual | | | 4 | Х | |
| 5 | Did any person listed on line 1a receive or | | | | | | | | | | | | | |
| | rendered to the organization? If "Yes," cor | nplete Schedule | e J f | or su | ıch <u>ı</u> | oers | on . | | | | | 5 | | Х |
| Sec | tion B. Independent Contractors | | | | | | | | | | | | | |
| 1 | Complete this table for your five highest co | | | | | | | | | | ensat | ion fro | m | |
| | the organization. Report compensation for | the calendar ye | ear e | endir | ig w | ith c | or wi | hin T | | ear. | | | | |
| | (A) Name and business | address | | | | | | | (B) Description of s | ervices | C | (C omper | | m |
| Z E D | GUSON ENTERPRISES, LLC | address | | | | | | \dashv | Description of s | ei vices | | Jilipei | isatio | '' |
| | BOX 847411, HOUSTON, TX 77236 | | | | | | | | SUPPLIES | | | | 162, | 207 |
| | JON 047411, HOUDIGN, IN 77230 | | | | | | | 一 | 5011111115 | | | | 102, | 207. |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| 2 | Total number of independent contractors (| including but no | ot lir | nited | to t | thos | se lis | ed | above) who received mo | ore than | | | | |

Form **990** (2023)

\$100,000 of compensation from the organization

| Form | 990 (| 2023) BLUE | SOLUTIO | ONS | | | | 31-173072 | 1 Page 9 |
|--|--------|--|-------------|-------------|--------------------|----------------------|--|--------------------------------------|---|
| | rt VII | | venue | | | | | | |
| | | Check if Schedule O c | contains a | response | or note to any lin | | | | |
| | | | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
| इ इ | 1 a | Federated campaigns | | 1a | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | b | Membership dues | | 1b | | | | | |
| Y,G | С | Fundraising events | | 1c | | | | | |
| ar / | d | Related organizations | | 1d | | | | | |
| is, C | е | Government grants (contri | ibutions) | 1e | 3,215,294. | | | | |
| tion S | f | All other contributions, gifts, | grants, and | | | | | | |
| ibul | | similar amounts not included | above | 1f | | | | | |
| dut | g | Noncash contributions included in I | lines 1a-1f | 1g \$ | | | | | |
| <u>သိ မ</u> | h | Total. Add lines 1a-1f | | | | 3,215,294. | | | |
| | | | | | Business Code | | | | |
| e | 2 a | | | | | | | | |
| ē Ķ | b | | | | | | | | |
| n Si | С | | | | | | | | |
| Program Service Revenue | d | | | | | | | | |
| rog F | е | | | | | | | | |
| Δ. | | All other program service | | | | | | | |
| | | Total. Add lines 2a-2f | | | | | | | |
| | 3 | Investment income (includ | ling divide | nds, intere | est, and | | | | |
| | | | | | | | | | |
| | 4 | Income from investment o | | | | | | | |
| | 5 | Royalties | | i) Real | (ii) Personal | | | | |
| | • | 0 | | ij neai | (II) Fersonal | | | | |
| | | Gross rents | 6a | | | | | | |
| | | Less: rental expenses | 6b | | | | | | |
| | | Rental income or (loss) | 6c | | | | | | |
| | | Net rental income or (loss) Gross amount from sales of | | Securities | (ii) Other | | | | |
| | ı a | assets other than inventory | 7a | | (ii) Other | | | | |
| | h | Less: cost or other basis | 1a | | | | | | |
| ø | b | and sales expenses | 7b | | | | | | |
| anue | • | Gain or (loss) | | | | | | | |
| eve | | Net gain or (loss) | | | l | | | | |
| Other Reven | | Gross income from fundraising | | | | | | | |
| Ě∣ | οu | including \$ | | | | | | | |
| | | contributions reported on | | | | | | | |
| | | Part IV, line 18 | , | I | | | | | |
| | h | Less: direct expenses | | | | | | | |
| | | Net income or (loss) from t | | | 1 | | | | |
| | | Gross income from gamine | | | | | | | |
| | | Part IV, line 19 | | I . | | | | | |

Miscellaneous Revenue e Total. Add lines 11a-11d 3,215,294. 0. **12 Total revenue.** See instructions 332009 12-21-23

Business Code

b Less: direct expenses 9b c Net income or (loss) from gaming activities

and allowances **b** Less: cost of goods sold c Net income or (loss) from sales of inventory

d All other revenue

10 a Gross sales of inventory, less returns

31-1730721

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) Check if Schedule O contains a response or note to any line in this Part IX (D) Do not include amounts reported on lines 6b, Total expenses Management and general expenses Program service Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 1,501,444. 1,501,444. Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 10,878 10,878. 40,324 40,324. Other employee benefits 9 116,453. 116,453. 10 Payroll taxes Fees for services (nonemployees): 108,924 108,924 Management Legal Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) 230 230 Advertising and promotion 12 16,447. 16,447. 13 Office expenses Information technology 14 15 Royalties 13,987 13,987. 16 Occupancy 384 384 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... Conferences, conventions, and meetings 19 20 Payments to affiliates _____ 322,234 322,234 21 3,974. 3,974 22 Depreciation, depletion, and amortization 4,930. 4,930. 23 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) SUPPLIES AND EQUIP. REN 255,063. 255,063. b С d 1,182 1,182 All other expenses 2,396,454 1,965,296 431,158 0. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form **990** (2023)

20531112 701245 CUS000008172

orm 990 (2023) BLUE SOLUTIONS 31-1730721 Page **11**

Form 990 (2023)
Part X Balance Sheet

| Part | . , , | Check if Schedule O contains a response or | note to an | line in this Part X | | | |
|-------------|-------|---|--------------|---------------------|---------------------------------|-----|--------------------|
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 356,640. | 1 | 1,893,734. |
| | 2 | Savings and temporary cash investments | | | | 2 | |
| | 3 | Pledges and grants receivable, net | | | | 3 | |
| | 4 | Accounts receivable, net | | | 651,550. | 4 | 237,867. |
| | 5 | Loans and other receivables from any curren | | | | | |
| | | trustee, key employee, creator or founder, su | bstantial c | ontributor, or 35% | | | |
| | | controlled entity or family member of any of t | hese perso | ns | | 5 | |
| | 6 | Loans and other receivables from other disqu | ualified per | sons (as defined | | | |
| | | under section 4958(f)(1)), and persons descri | bed in sect | ion 4958(c)(3)(B) | | 6 | |
| S | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | Inventories for sale or use | | | | 8 | |
| As | 9 | Prepaid expenses and deferred charges | | | 564. | 9 | 523. |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | 1 1 | 152,961. | | | |
| | b | Less: accumulated depreciation | | 144,607. | 12,328. | 10c | 8,354. |
| | 11 | Investments - publicly traded securities | | | | 11 | |
| | 12 | Investments - other securities. See Part IV, lin | | | 12 | | |
| | 13 | Investments - program-related. See Part IV, li | | 13 | | | |
| | 14 | Intangible assets | | | 14 | | |
| | 15 | Other assets. See Part IV, line 11 | | | | 15 | |
| | 16 | Total assets. Add lines 1 through 15 (must e | | ı | 1,021,082. | 16 | 2,140,478. |
| | 17 | Accounts payable and accrued expenses | -710,394. | 17 | -409,838. | | |
| | 18 | Grants payable | | 18 | | | |
| | 19 | Deferred revenue | | | 19 | | |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Comple | | | | 21 | |
| ا س | 22 | Loans and other payables to any current or f | | | | | |
| <u>Ė</u> | | trustee, key employee, creator or founder, su | | | | | |
| Liabilities | | controlled entity or family member of any of t | | · · | | 22 | |
| ַן בֿי | 23 | Secured mortgages and notes payable to un | - | ····· | | 23 | |
| | 24 | Unsecured notes and loans payable to unrela | | | | 24 | |
| | 25 | Other liabilities (including federal income tax, | | | | | |
| | | parties, and other liabilities not included on li | | | | | |
| | | of Schedule D | , | | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | | | -710,394. | 26 | -409,838. |
| | | Organizations that follow FASB ASC 958, | | | | | |
| es | | and complete lines 27, 28, 32, and 33. | | | | | |
| au | 27 | | | | 1,731,476. | 27 | 2,550,316. |
| Bai | 28 | Net assets with donor restrictions | | 28 | | | |
| 힏 | | Organizations that do not follow FASB AS | | | | | |
| ឨ | | and complete lines 29 through 33. | | | | | |
| ğ | 29 | Capital stock or trust principal, or current fur | ıds | | | 29 | |
| Sets | 30 | Paid-in or capital surplus, or land, building, o | | | | 30 | |
| Ass | 31 | Retained earnings, endowment, accumulated | | | | 31 | |
| | 32 | Total net assets or fund balances | | | 1,731,476. | 32 | 2,550,316. |
| | 33 | Total liabilities and net assets/fund balances | | | 1,021,082. | 33 | 2,140,478. |

Form 990 (2023) BLUE SOLUTIONS 31-1730721 Page **12**

| Pai | rt XI Reconciliation of Net Assets | | | | | | | | |
|---|---|----------|------|------|----------|--|--|--|--|
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | | | | | |
| | | | | | | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 3, | 215, | 294. | | | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2, | 396, | 454. | | | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | 818, | 840. | | | | |
| 4 | 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | | | | | | | | |
| 5 | Net unrealized gains (losses) on investments | 5 | | | | | | | |
| 6 | Donated services and use of facilities | 6 | | | | | | | |
| 7 | Investment expenses | 7 | | | | | | | |
| 8 | Prior period adjustments | 8 | | | | | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | 0. | | | | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | | | | | |
| | column (B)) | 10 | 2, | 550, | 316. | | | | |
| Pa | rt XIII Financial Statements and Reporting | | | | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | | | | | |
| | | | | Yes | No | | | | |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | O. | | | | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | Х | | | | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed | on a | | | l | | | | |
| | separate basis, consolidated basis, or both: | | | | | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | Х | | | | | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | basis, | | | | | | | |
| | consolidated basis, or both: | | | | | | | | |
| | Separate basis X Consolidated basis Both consolidated and separate basis | | | | | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | • | | | | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2c | Х | <u> </u> | | | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on School | edule O. | | | | | | | |
| За | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | х | | | | | |
| 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 | | | | | | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | 3b | Х | <u> </u> | | | | |
| | | | Form | 990 | (2023) | | | | |

332012 12-21-23

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization **Employer identification number** BLUE SOLUTIONS 31-1730721 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.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 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). 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: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in 5 section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 10 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions)) Total

Schedule A (Form 990) 2023 BLUE SOLUTIONS 31-1730721 Page **2**

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

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

| Sec | ction A. Public Support | | | | | | |
|------|---|----------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | 2,425,061. | 2,673,195. | 2,948,082. | 3,209,834. | 3,215,294. | 14,471,466. |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | 2,425,061. | 2,673,195. | 2,948,082. | 3,209,834. | 3,215,294. | 14,471,466. |
| 5 | The portion of total contributions | | | | | | _ |
| | by each person (other than a | | | | | | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | 14,471,466. |
| | ction B. Total Support | | • | · | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| | Amounts from line 4 | 2,425,061. | 2,673,195. | 2,948,082. | 3,209,834. | 3,215,294. | 14,471,466. |
| | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | | | | | | |
| 9 | Net income from unrelated business | | | | | | |
| · | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | _ |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | 1,622. | 380. | 50. | | | 2,052. |
| 11 | Total support. Add lines 7 through 10 | , - | - | - | | | 14,473,518. |
| | Gross receipts from related activities, | etc (see instructio | ne) | | | 12 | , , , |
| | First 5 years. If the Form 990 is for th | • | | ourth or fifth tax ve | ear as a section 50 | | |
| .0 | organization, check this box and stor | • | | | | | |
| Sec | ction C. Computation of Publi | | | | | | |
| | Public support percentage for 2023 (li | | | olumn (f)) | | 14 | 99.99 % |
| | Public support percentage from 2022 | | | | | 15 | 99.97 % |
| | 33 1/3% support test - 2023. If the c | | | | | ore, check this box | |
| | stop here. The organization qualifies | | | | | | |
| b | 33 1/3% support test - 2022. If the o | | | | | | |
| | and stop here. The organization qual | • | | • | | • | |
| 17a | 10% -facts-and-circumstances test | | | | | | |
| | and if the organization meets the facts | - | | | | | |
| | meets the facts-and-circumstances te | | | - | | | |
| ŀ | 10% -facts-and-circumstances test | - | • | | | | |
| | more, and if the organization meets the | - | | | | | . 570 0. |
| | organization meets the facts-and-circu | | | | - | | |
| 18 | Private foundation. If the organization | | | | | | |
| -13 | ato roundation. Il the organizatio | aid fiot officin a L | 201 OIT III O 10, 10a | , , | STOOK HIIS DON AL | | (Form 990) 2023 |

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

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

| Se | ction A. Public Support | | | | | | |
|------|---|-----------------------|-----------------------|----------------------|---------------------|----------------------|-----------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, | | | | | | |
| | merchandise sold or services per- | | | | | | |
| | formed, or facilities furnished in any activity that is related to the | | | | | | |
| | organization's tax-exempt purpose | | | | | | |
| 3 | Gross receipts from activities that | | | | | | |
| | are not an unrelated trade or bus- | | | | | | |
| | iness under section 513 | | | | | | |
| 4 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 5 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| | Amounts included on lines 1, 2, and | | | | | | |
| | 3 received from disqualified persons | | | | | | |
| k | Amounts included on lines 2 and 3 received | | | | | | |
| | from other than disqualified persons that | | | | | | |
| | exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| | Add lines 7a and 7b | | | | | | |
| | Public support. (Subtract line 7c from line 6.) | | | | | | |
| | ction B. Total Support | | | | ı | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| | Amounts from line 6 | , , | ` ' | ` ' | | | ,, |
| | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, and income from similar sources | | | | | | |
| k | Unrelated business taxable income | | | | | | |
| | (less section 511 taxes) from businesses | | | | | | |
| | acquired after June 30, 1975 | | | | | | |
| | Add lines 10a and 10b | | | | | | |
| | 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.) | | | | | | |
| | First 5 years. If the Form 990 is for the | ne organization's fir | rst, second, third, | fourth, or fifth tax | year as a section 5 | 01(c)(3) organizatio | on, |
| | | | | • | | | |
| Se | ction C. Computation of Publi | c Support Per | centage | | | | |
| | Public support percentage for 2023 (I | | | column (f)) | | 15 | % |
| | Public support percentage from 2022 | | | | | 16 | % |
| Se | ction D. Computation of Inves | tment Income | Percentage | | | | |
| 17 | Investment income percentage for 20 |)23 (line 10c, colur | nn (f), divided by li | ne 13, column (f)) | | 17 | % |
| | Investment income percentage from | | | | | 18 | % |
| | a 33 1/3% support tests - 2023. If the | | | | | | |
| - | more than 33 1/3%, check this box ar | | | | | | |
| ŀ | 33 1/3% support tests - 2022. If the | | | | | | nd |
| - | line 18 is not more than 33 1/3%, che | | | | | | |
| 20 | Private foundation. If the organization | | | | | | |

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Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

| 1 | Are all of the organization's supported organizations listed by name in the organization's governing |
|---|--|
| | documents? If "No," describe in Part VI how the supported organizations are designated. If designated by |
| | class or purpose, describe the designation. If historic and continuing relationship, explain. |

- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

| | Yes | No |
|-----|-----|----|
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| 9c | | |
| 10a | | |
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| 10b | | |

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Part IV | Supporting Organizations (continued)

| ı a | Supporting Organizations (continued) | | | |
|---------|---|-----------|-----|----|
| | | | Yes | No |
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c below, the governing body of a supported organization? | 11a | | |
| | A family member of a person described on line 11a above? | 11b | | |
| С | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | 4.4 | | |
| Sec | <u>detail in</u> Part VI. tion B. Type I Supporting Organizations | 11c | | |
| | Ton B. Type I supporting organizations | | Yes | No |
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or | | 163 | NO |
| • | more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, | | | |
| | directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) | | | |
| | effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported | | | |
| | organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported | | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supervised, or controlled the supporting organization. | 2 | | |
| Sec | tion C. Type II Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | | | |
| <u></u> | the supported organization(s). | 1 | | |
| Sec | tion D. All Type III Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | • | | |
| _ | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| | the organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| 3 | By reason of the relationship described on line 2, above, did the organization's supported organizations have a | _ | | |
| - | significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| | supported organizations played in this regard. | 3 | | |
| Sec | tion E. Type III Functionally Integrated Supporting Organizations | | | |
| 1 | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) |)- | | |
| а | The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b | The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| С | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in | struction | s). | |
| 2 | Activities Test. Answer lines 2a and 2b below. | | Yes | No |
| а | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of | | | |
| | the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | those supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | how the organization was responsive to those supported organizations, and how the organization determined | | | |
| L | that these activities constituted substantially all of its activities. | 2a | | |
| b | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, | | | |
| | one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in | | | |
| | Part VI the reasons for the organization's position that its supported organization(s) would have engaged in | 2b | | |
| 3 | these activities but for the organization's involvement. Parent of Supported Organizations. Answer lines 3a and 3b below. | 20 | | |
| a | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or | | | |
| u | trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. | 3a | | |
| b | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each | Ju | | |
| _ | of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard. | 3b | | |

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| Pa | rt V Type III Non-Functionally Integrated 509(a)(3) Supportin | g Orgar | nizations | | |
|------|---|----------|-----------------------|--------------------------------|--|
| 1 | 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. | | | | |
| | All other Type III non-functionally integrated supporting organizations must | complete | Sections A through E. | | |
| Sect | ion A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) | |
| _1 | Net short-term capital gain | 1 | | | |
| 2 | Recoveries of prior-year distributions | 2 | | | |
| _3_ | Other gross income (see instructions) | 3 | | | |
| _4 | Add lines 1 through 3. | 4 | | | |
| _5 | Depreciation and depletion | 5 | | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | | |
| | collection of gross income or for management, conservation, or | | | | |
| | maintenance of property held for production of income (see instructions) | 6 | | | |
| _7 | Other expenses (see instructions) | 7 | | | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | | |
| Sect | ion B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) | |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | | | |
| | instructions for short tax year or assets held for part of year): | | | | |
| a | Average monthly value of securities | 1a | | | |
| b | Average monthly cash balances | 1b | | | |
| c | Fair market value of other non-exempt-use assets | 1c | | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | | |
| е | Discount claimed for blockage or other factors | | | | |
| | (explain in detail in Part VI): | | | | |
| _2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | | |
| _3_ | Subtract line 2 from line 1d. | 3 | | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | | |
| | see instructions). | 4 | | | |
| _5_ | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | | |
| _6_ | Multiply line 5 by 0.035. | 6 | | | |
| _7_ | Recoveries of prior-year distributions | 7 | | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | | |
| Sect | ion C - Distributable Amount | | | Current Year | |
| _1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | | |
| 2 | Enter 0.85 of line 1. | 2 | | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | | |
| _5 | Income tax imposed in prior year | 5 | | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | | |
| | emergency temporary reduction (see instructions). | 6 | | | |
| 7 | 7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see | | | | |

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instructions).

Schedule A (Form 990) 2023 BLUE SOLUTIONS 31-1730721 Page 7

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

| . ui | Type in Non-Tunotionally integrated cook | a, c, capporting orga | CONTINU | <u> 180) </u> | |
|------------|---|---------------------------------------|-------------------|---------------|-----------------|
| Secti | on D - Distributions | | | | Current Year |
| 1 | Amounts paid to supported organizations to accomplish exer | mpt purposes | | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exemp | | | | |
| | organizations, in excess of income from activity | | | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | S | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | | | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | | 5 | |
| 6 | Other distributions (describe in Part VI). See instructions. | , , , , , , , , , , , , , , , , , , , | | 6 | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | 7 | |
| 8 | Distributions to attentive supported organizations to which the | ne organization is responsive | | | |
| | (provide details in Part VI). See instructions. | | | 8 | |
| 9 | Distributable amount for 2023 from Section C, line 6 | | | 9 | |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | |
| _ | | (i) | (ii) | | (iii) |
| Secti | on E - Distribution Allocations (see instructions) | Excess Distributions | Underdistribution | าร | Distributable |
| | | | Pre-2023 | | Amount for 2023 |
| _1_ | Distributable amount for 2023 from Section C, line 6 | | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reason- | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | |
| _3_ | Excess distributions carryover, if any, to 2023 | | | | |
| a | From 2018 | | | | |
| b | b From 2019 | | | | |
| c | From 2020 | | | | |
| d | From 2021 | | | | |
| e | From 2022 | | | | |
| f | Total of lines 3a through 3e | | | | |
| g | Applied to underdistributions of prior years | | | | |
| <u>h</u> | Applied to 2023 distributable amount | | | | |
| <u>i</u> _ | Carryover from 2018 not applied (see instructions) | | | | |
| <u>j</u> _ | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | |
| 4 | Distributions for 2023 from Section D, | | | | |
| | line 7: \$ | | | | |
| a | Applied to underdistributions of prior years | | | | |
| b | Applied to 2023 distributable amount | | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | | |
| 5 | Remaining underdistributions for years prior to 2023, if | | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | | |
| | than zero, explain in Part VI. See instructions. | | | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | |
| | Part VI. See instructions. | | | | |
| 7 | Excess distributions carryover to 2024. Add lines 3j | | | | |
| | and 4c. | | | | |
| _8_ | Breakdown of line 7: | | | | |
| a | Excess from 2019 | | | | |
| b | Excess from 2020 | | | | |
| C | Excess from 2021 | | | | |

Schedule A (Form 990) 2023

d Excess from 2022e Excess from 2023

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

Employer identification number

| В | LUE SOLUTIONS | 31-1730721 | | |
|---|--|---|--|--|
| Organization type (check | cone): | | | |
| Filers of: | Section: | | | |
| Form 990 or 990-EZ | X 501(c)(3) (enter number) organization | | | |
| | 4947(a)(1) nonexempt charitable trust not treated as a private foundation | | | |
| | 527 political organization | | | |
| Form 990-PF | 501(c)(3) exempt private foundation | | | |
| | 4947(a)(1) nonexempt charitable trust treated as a private foundation | | | |
| | 501(c)(3) taxable private foundation | | | |
| | n is covered by the General Rule or a Special Rule. c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Ru | lle. See instructions. | | |
| General Rule | | | | |
| - | ion filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling by one contributor. Complete Parts I and II. See instructions for determining a contributor | • | | |
| Special Rules | | | | |
| sections 509(a)(⁻ contributor, duri | ion described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support (1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, aring the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) EZ, line 1. Complete Parts I and II. | nd that received from any one | | |
| contributor, duri | ion described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from ng the year, total contributions of more than \$1,000 exclusively for religious, charitable, substitutional purposes, or for the prevention of cruelty to children or animals. Complete Parts I (a) instead of the contributor name and address), II, and III. | cientific, | | |
| year, contributio is checked, ente purpose. Don't c | ion described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from ns exclusively for religious, charitable, etc., purposes, but no such contributions totaled means there the total contributions that were received during the year for an exclusively religious complete any of the parts unless the General Rule applies to this organization because it ble, etc., contributions totaling \$5,000 or more during the year | nore than \$1,000. If this box is, charitable, etc., received <i>nonexclusively</i> | | |
| answer "No" on Part IV, li | that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Fine 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF ing requirements of Schedule B (Form 990). | • | | |
| For Paperwork Reduction A | ct Notice, see the instructions for Form 990, 990-EZ, or 990-PF. | Schedule B (Form 990) (2023) | | |

Schedule B (Form 990) (2023) Page **2**

| Name of organization | Employer identification number |
|----------------------|--------------------------------|
| BLUE SOLUTIONS | 31-1730721 |

| 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 | | \$\$ | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| NO. | Name, audress, and ZIF + 4 | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Training additioning unit En 1 1 | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) | (b) | (c) | (d) |
| No. | Name, address, and ZIP + 4 | Total contributions \$ | Person Payroll Complete Part II for noncash contributions. |
| (a) | (b) | (c) Total contributions | (d) |
| No. | Name, address, and ZIP + 4 | \$ | Person Payroll Complete Part II for noncash contributions. |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

BLUE SOLUTIONS

31-1730721

| Part II | Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed. | | | | |
|------------------------------|---|---|----------------------|--|--|
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | |
| | | \$ | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | |
| | | \$ | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | |
| | | \$ | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | |
| | | \$ | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | |
| | | \$ | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | |
| | | | | | |

Page 3

Schedule B (Form 990) (2023)

Name of organization

Employer identification n

| varrie or or | rganization | | Employer Identification number | | |
|---------------------------|--|---|--|--|--|
| Part III | Exclusively religious, charitable, etc., contribut | through (e) and the following line entry. | 31-1730721 ion 501(c)(7), (8), or (10) that total more than \$1,000 for the year For organizations | | |
| | Use duplicate copies of Part III if additional | space is needed. | s for the year. (Enter this info. once.) \$ | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | |
| | | (e) Transfer of gift | | | |
| | Transferee's name, address, a | | Relationship of transferor to transferee | | |
| | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | |
| | | | | | |
| | (e) Transfer of gift | | | | |
| _ | Transferee's name, address, a | and ZIP + 4 | Relationship of transferor to transferee | | |
| | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | |
| | | | | | |
| | (e) Transfer of gift | | | | |
| - | Transferee's name, address, a | and ZIP + 4 | Relationship of transferor to transferee | | |
| (a) No. | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | |
| Part I | | | | | |
| | (e) Transfer of gift | | | | |
| - | Transferee's name, address, a | and ZIP + 4 | Relationship of transferor to transferee | | |
| | | | | | |

Page 4

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047 Inspection

Name of the organization

Employer identification number BLUE SOLUTIONS 31-1730721

| Par | | laintaining Donor Advised | | milar Funds or Ad | counts. Complete if the |
|-----|---------------------------------------|--|----------------------------|---------------------------|---------------------------------|
| | organization answere | d "Yes" on Form 990, Part IV, line | | | |
| | | - | (a) Donor advised | d funds | (b) Funds and other accounts |
| 1 | | | | | |
| 2 | | tions to (during year) | | | |
| 3 | | om (during year) | | | |
| 4 | | ear | | | |
| 5 | | all donors and donor advisors in w | ~ | | |
| | | rty, subject to the organization's e | | | |
| 6 | | all grantees, donors, and donor ad | | | |
| | | not for the benefit of the donor or | donor advisor, or for any | other purpose confer | |
| Dor | impermissible private benefit | | | | |
| Par | | asements. Complete if the organization | | " on Form 990, Part IV | , line /. |
| 1 | <u> </u> | easements held by the organization | | 1 | |
| | | or public use (for example, recreati | on or education) | 1 | orically important land area |
| | Protection of natural h | | | Preservation of a cert | ified historic structure |
| | Preservation of open s | • | | | |
| 2 | · · · · · · · · · · · · · · · · · · · | d if the organization held a qualifie | ed conservation contribu | tion in the form of a co | |
| | day of the tax year. | | | | Held at the End of the Tax Year |
| а | Total number of conservation | | | | 2a |
| b | , | | | | 2b |
| С | | ements on a certified historic stru | | | 2c |
| d | | ements included on line 2c acquir | | | |
| | | in the National Register | | | 2d |
| 3 | Number of conservation eas | ements modified, transferred, rele | ased, extinguished, or te | erminated by the organ | ization during the tax |
| | year | | | | |
| 4 | • | perty subject to conservation ease | | | |
| 5 | | a written policy regarding the period | | | |
| _ | • | of the conservation easements it I | | | |
| 6 | Starr and volunteer nours de | evoted to monitoring, inspecting, h | andling of violations, and | a enforcing conservation | on easements during the year |
| 7 | Amount of expenses incurre | d in monitoring, inspecting, handli | ng of violations, and onf | orcing consonyation on | coments during the year |
| ′ | Amount of expenses incurre | d in monitoring, inspecting, narion | ing or violations, and emi | ording conservation ea | sements during the year |
| 8 | Does each conservation eas | ement reported on line 2d above s | satisfy the requirements | of section 170(h)(/)(R)(i | 1 |
| Ü | and section 170(h)(4)(B)(ii)? | ement reported on line 2d above t | | | |
| 9 | | e organization reports conservation | | | |
| Ū | | if applicable, the text of the footno | | | |
| | organization's accounting fo | | oto to the organization of | | |
| Par | | laintaining Collections of | Art, Historical Trea | sures, or Other S | imilar Assets. |
| | Complete if the organ | nization answered "Yes" on Form 9 | 990, Part IV, line 8. | | |
| 1a | | s permitted under FASB ASC 958 | | nue statement and bal | ance sheet works |
| | , | r other similar assets held for publ | • | | |
| | , | he text of the footnote to its finance | | | 1 |
| b | * • | s permitted under FASB ASC 958 | | | e sheet works of |
| | | ther similar assets held for public | | | |
| | provide the following amoun | • | , , | | • |
| | (i) Revenue included on Fo | rm 990, Part VIII, line 1 | | | \$ |
| | (ii) Assets included in Form | | | | |
| 2 | • • | or held works of art, historical trea | | | |
| | - | red to be reported under FASB AS | | - | |
| а | * | 990, Part VIII, line 1 | - | | \$ |
| | Assets included in Form 990 | | | | |
| | | Act Notice, see the Instructions | | | Schedule D (Form 990) 2023 |

332051 09-28-23

BLUE SOLUTIONS 31-1730721 <u> Page</u> **2** Schedule D (Form 990) 2023 Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued) 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). Public exhibition Loan or exchange program h Scholarly research Other Preservation for future generations С Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. 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? No 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 If "Yes," explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1c 1d d Additions during the year Distributions during the year 1e Ending balance 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes Nο If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII 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 Contributions Net investment earnings, gains, and losses Grants or scholarships Other expenditures for facilities and programs Administrative expenses End of year balance Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment Permanent endowment 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 No organization by: (i) Unrelated organizations? 3a(i) (ii) Related organizations? 3a(ii) **b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Describe in Part XIII the intended uses of the organization's endowment funds. Land, Buildings, and Equipment

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value | | | | | |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|--|--|--|--|--|
| 1a Land | | | | | | | | | |
| b Buildings | | | | | | | | | |
| c Leasehold improvements | | | | | | | | | |
| d Equipment | | 48,942. | 45,666. | 3,276. | | | | | |
| e Other | | 104,019. | 98,941. | 5,078. | | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) | | | | | | | | | |

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 BLUE SOLUTIONS 31-1730721 Page

| Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market valu |
|--|--------------------------------------|---|
| Financial derivatives | | |
| Closely held equity interests | | |
| Other | | |
| A) | | |
| 3) | | |
| C) | | |
| | | |
| D) | | |
| = | | |
| F) | | |
| G) | | |
| H) | | |
| I. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Int VIII Investments - Program Related. | | |
| Complete if the organization answered "Yes" or (a) Description of investment | (b) Book value | 11c. See Form 990, Part X, line 13. (c) Method of valuation: Cost or end-of-year market valu |
| 1) | | - |
| 2) | | |
| 3) | | |
| 4) | | |
| 5) | | |
| 6) | | |
| 7) | | |
| | | |
| 8) | | |
| (9) I. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) | | |
| Other Assets Complete if the organization answered "Yes" or (a) D | n Form 990, Part IV, line escription | 11d. See Form 990, Part X, line 15. (b) Book value |
| 1) | | |
| 2) | | |
| 3) | | |
| 4) | | |
| 5) | | |
| , 6) | | |
| , 7) | | |
| - , | | |
| 8) | | |
| 8) 9) | | |
| 9) II. (Column (b) must equal Form 990, Part X, line 15, col. | (B)) | |
| on the complete if the organization answered "Yes" or the complete if the organization and the complete if the organization and the complete if the organization and the complete if the complete if the organization and the complete if th | | 11e or 11f. See Form 990, Part X, line 25. |
| P) II. (Column (b) must equal Form 990, Part X, line 15, col. II. (Column (b) must equal Form 990, Part X, line 15, col. TX Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability | | |
| nl. (Column (b) must equal Form 990, Part X, line 15, col. rt X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability The deral income taxes | | 11e or 11f. See Form 990, Part X, line 25. |
| P) II. (Column (b) must equal Form 990, Part X, line 15, col. rt X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability 1) Federal income taxes 2) | | 11e or 11f. See Form 990, Part X, line 25. |
| P) II. (Column (b) must equal Form 990, Part X, line 15, col. rt X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability 1) Federal income taxes 2) | | 11e or 11f. See Form 990, Part X, line 25. |
| P) II. (Column (b) must equal Form 990, Part X, line 15, col. rt X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability 1) Federal income taxes 2) 3) | | 11e or 11f. See Form 990, Part X, line 25. |
| al. (Column (b) must equal Form 990, Part X, line 15, col. rt X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability 1) Federal income taxes 2) 3) 4) | | 11e or 11f. See Form 990, Part X, line 25. |
| al. (Column (b) must equal Form 990, Part X, line 15, col. art X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability 1) Federal income taxes 2) 3) 4) 5) | | 11e or 11f. See Form 990, Part X, line 25. |
| al. (Column (b) must equal Form 990, Part X, line 15, col. art X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability 1) Federal income taxes 2) 3) 4) 5) 6) | | 11e or 11f. See Form 990, Part X, line 25. |
| 9) Al. (Column (b) must equal Form 990, Part X, line 15, col. or X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability 1) Federal income taxes 2) 3) 4) 5) 6) 7) | | 11e or 11f. See Form 990, Part X, line 25. |
| 9) al. (Column (b) must equal Form 990, Part X, line 15, col. art X Other Liabilities Complete if the organization answered "Yes" or (a) Description of liability | | 11e or 11f. See Form 990, Part X, line 25. |

Schedule D (Form 990) 2023

| Pai | Reconciliation of Revenue per Audited Financial Statem | | enue per Return |
|--------|--|----------------------|---|
| _ | Complete if the organization answered "Yes" on Form 990, Part IV, line 12 | | |
| 1 | | | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | 2a | |
| a | Net unrealized gains (losses) on investments | | |
| b | Donated services and use of facilities | | |
| c d | Recoveries of prior year grants Other (Describe in Part XIII.) | — — — — | |
| e | Add lines 2a through 2d | | 2e |
| 3 | Subtract line 2e from line 1 | | |
| 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.) | | |
| | Add lines 4a and 4b | | 4c |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | |
| Pai | t XII Reconciliation of Expenses per Audited Financial Staten | nents With Exp | enses per Return |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12 | a. | |
| 1 | Total expenses and losses per audited financial statements | | 1 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| а | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| С | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | | |
| е | Add lines 2a through 2d | | 2e |
| 3 | Subtract line 2e from line 1 | | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| С | Add lines 4a and 4b | | 4c |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 |
| Pa | t XIII Supplemental Information | | |
| Provi | de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Par | t IV, lines 1b and 2 | b; 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 ad | ditional information | ı. |
| | | | |
| | | | |
| PART | X, LINE 2: | | |
| | | | |
| THE | ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION | 501(A) OF | |
| | | | |
| THE | INTERNAL REVENUE CODE OF 1986 ("IRC"), AS AMENDED, AND AS A | PUBLIC | |
| | | | |
| CHAR | ITY DESCRIBED IN SECTION 501(C)(3) OF THE IRC. HOWEVER, INCO | ME | |
| CENT | DAMED SPOK AGMINIMING INDELAMED NO MUS ODGANIZAMION'S EVENDO | DIDDOGE | |
| GENE | RATED FROM ACTIVITIES UNRELATED TO THE ORGANIZATION'S EXEMPT | PURPOSE | |
| 7 D E | CUIDIECT TO THE UNIDED THE IDC CECTION 511 | | |
| ARE | SUBJECT TO TAX UNDER THE IRC SECTION 511. | | |
| | | | |
| | | | |
| тнг | ORGANIZATION HAS CONCLUDED THAT IT DOES NOT HAVE ANY UNRECOG | NIZED TAX | |
| 11115 | ONGANIBATION HAS CONCEOUDED THAT IT DOES NOT HAVE AND OWNECOON | NIZED TAX | |
| BENE | FITS OR OBLIGATIONS RESULTING FROM CURRENT OR PRIOR PERIOD TO | ΔX | |
| | THE ON OPPOSITIONS RESOLUTION FROM COMMENT ON THEOR PERIOD IN | | |
| POSI | TIONS. THE ORGANIZATION INCLUDING ITS UNDERLYING SUBSIDIARIES | S DOES | |
| | | , | |
| NOT | HAVE ANY OUTSTANDING INTEREST OR PENALTIES, AND NONE HAVE BE | EN | |
| | | | |
| RECO | RDED IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF ACTIVITI | ES FOR THE | |
| | | | Sahadula D (Farm 000) 2002 |

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

2023

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

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

Name of the organization

BLUE SOLUTIONS

BLUE SOLUTIONS

Part I Questions Regarding Compensation

| | | | Yes | No |
|------------|--|----|-----|----|
| 1 a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, | | | |
| | Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | | |
| | First-class or charter travel Housing allowance or residence for personal use | | | |
| | Travel for companions Payments for business use of personal residence | | | |
| | Tax indemnification and gross-up payments Health or social club dues or initiation fees | | | |
| | Discretionary spending account Personal services (such as maid, chauffeur, chef) | | | |
| | | | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or | | | |
| | reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | | |
| | trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? | 2 | | |
| _ | | | | |
| 3 | Indicate which, if any, of the following the organization used to establish the compensation of the organization's | | | |
| | CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to | | | |
| | establish compensation of the CEO/Executive Director, but explain in Part III. | | | |
| | Compensation committee Written employment contract | | | |
| | Independent compensation consultant Compensation survey or study | | | |
| | Form 990 of other organizations Approval by the board or compensation committee | | | |
| 4 | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | |
| • | organization or a related organization: | | | |
| а | Receive a severance payment or change-of-control payment? | 4a | х | |
| | Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | | Х |
| | Participate in or receive payment from an equity-based compensation arrangement? | 4c | | х |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| | | | | |
| | Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | |
| 5 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| | contingent on the revenues of: | | | |
| а | The organization? | 5a | | Х |
| b | Any related organization? | 5b | | Х |
| | If "Yes" on line 5a or 5b, describe in Part III. | | | |
| 6 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| | contingent on the net earnings of: | | | |
| | The organization? | 6a | | Х |
| b | Any related organization? | 6b | | Х |
| | If "Yes" on line 6a or 6b, describe in Part III. | | | |
| 7 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | | | |
| | not described on lines 5 and 6? If "Yes," describe in Part III | 7 | | Х |
| 8 | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | | |
| | initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | 8 | | Х |
| 9 | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in | | | |
| | Regulations section 53 4958-6(c)? | a | | I |

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

Schedule J (Form 990) 2023

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

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

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

| (A) Name and Title (1) ROBERT NEVILLE (i) | | (B) Breakdown of W | I-2 and/or 1099-MIS0 compensation | C and/or 1099-NEC | (C) Retirement and other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) |
|--|------|--------------------------|-------------------------------------|---|-----------------------------------|-------------------------|------------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| 1) ROBERT NEVILLE | | 0. | 0. | 0. | 0. | 0. | 0. | 0, |
| CHAIRMAN & CEO | (ii) | 316,356. | 23,560. | 0. | 9,950. | 12,755. | 362,621. | 0, |
| (2) SCOTT HILLMAN | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0, |
| CHIEF OPERATING OFFICER | (ii) | 244,874. | 54,169. | 0. | 9,000. | 20,161. | 328,204. | 0, |
| (3) DANIEL M CHISM | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| TREASURER & CFO (THRU 05/23) | (ii) | 96,276. | 43,492. | 108,552. | 7,535. | 5,745. | 261,600. | 0. |
| (4) TRACIE STOOKESBERRY | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| TREASURER & CFO (AS OF 08/23) | (ii) | 193,297. | 14,553. | 0. | 3,219. | 20,161. | 231,230. | 0. |
| (5) JASON STEWART | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| BOARD MEMBER & VP | (ii) | 172,886. | 26,373. | 0. | 0. | 0. | 199,259. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

Page 3

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

2023
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Attach to Form 990 or Form 990-EZ.

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

Employer identification number Name of the organization BLUE SOLUTIONS 31-1730721 PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: DISABILITIES PURSUANT TO THE JAVITS WAGNER ODAY ACT. FORM 990, PART VI, SECTION A, LINE 3: MANAGEMENT OF BLUE SOLUTIONS IS DELEGATED TO GOODWILL INDUSTRIES OF CENTRAL TEXAS. A YEARLY MANAGEMENT FEE IS PAID DIRECTLY TO GOODWILL INDUSTRIES OF CENTRAL TEXAS FOR THOSE MANAGEMENT SERVICES FORM 990, PART VI, SECTION B, LINE 11B: A DRAFT OF THE 990 IS SENT TO THE CFO, WHO SENDS OUT THE DRAFT VIA EMAIL TO THE BOARD OF DIRECTORS. FORM 990, PART VI, SECTION B, LINE 12C: THE BOARD OF DIRECTORS ATTEST TO RELATIONSHIPS ANNUALLY AND RECUSE THEMSELVES FROM VOTING IF A CONFLICT ARISES. EMPLOYEES COMPELTE ANNUAL TRAININGS THAT INCLUDE ACKNOWLEDGEMENT OF COMPLIANCE FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS AND POLICIES WOULD BE DISCLOSED UPON REQUEST. FORM 990 IS POSTED ON THE WEBSITE

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

Schedule O (Form 990) 2023

SCHEDULE R (Form 990)

Part I

Name of the organization

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

Department of the Treasury Internal Revenue Service Go to www

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

BLUE SOLUTIONS

Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

Schedule R (Form 990) 2023

31-1730721

| (a) Name, address, and EIN (if applicable) | (b) Primary activity | (c) Legal domicile (state o | (d) or Total inco | ime | (e) End-of-year | | (f) controlling | a |
|---|--------------------------------------|---|------------------------|---------|---------------------------|---------------------------|---------------------------|-------------------------|
| of disregarded entity | 1 mary activity | foreign country) | or Total mod | | ind of year | | entity | a |
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| Part II Identification of Related Tax-Exempt Organizations during the tax year. | ations. Complete if the organization | answered "Yes" on Form 990 |), Part IV, line 34, I | pecause | it had one | or more related tax-exe | empt | |
| (a) | (b) | (c) | (d) | | (e) | (f) | Section (| g) 512(b)(13) |
| Name, address, and EIN of related organization | Primary activity | Legal domicile (state or foreign country) | Exempt Code section | status | c charity (if section | Direct controlling entity | cont | rolled tity? |
| | | | | 501 | I (c)(3)) | | Yes | No |
| GOODWILL INDUSTRIES OF CENTRAL TEXAS - 74-1322808, 1015 NORTHWOOD PARK BLVD, | _ | | | | | | | |
| AUSTIN, TX 78753 | SOCIAL SERVICE AGENCY | TEXAS | 501(C)(3) | LINE 7 | , | N/A | | Х |
| GOODWILL TEMPORARY SERVICES - 74-2750379 | | | | | | GOODWILL | | |
| 1015 NORTHWOOD PARK BLVD | TEMP PLACEMENT WORKERS W/ | | | | | INDUSTRIES OF | | |
| AUSTIN, TX 78753 | BARRIERS | TEXAS | 501(C)(3) | LINE 1 | 2B, II | CENTRAL TEXAS | | Х |
| | _ | | | | | | | |
| | - | | | | | | | |
| | + | | | | | | | |
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Schedule R (Form 990) 2023 BLUE SOLUTIONS 31-1730721 Page **2**

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

| | Organizations institute and parametering the tart year. | | | | | | | | | | |
|--|---|--------------------------------|---------------------------|--|-----------------------|-----------------------------------|-----|----------------------|--|--------------------------|----------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (1 | h) | (i) | (j) | (k) |
| Name, address, and EIN of related organization | Primary activity | Legal domicile (state or | Direct controlling entity | Predominant income (related, unrelated, excluded from tax under sections 512-514) | Share of total income | Share of end-of-year assets | 1 | ortionate itions? | Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | Genera manag partn | Percentage ownership |
| | | foreign country) | | sections 512-514) | | assets | Yes | No | K-1 (Form 1065) | Yes | 10 |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | ent | tion b)(13) rolled tity? |
|--|--------------------------------|---|-------------------------------------|---|---------------------------------|--|--------------------------------|-----|-----------------------------------|
| | | , | | | | | | Yes | No |
| | | | | | | | | | |
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BLUE SOLUTIONS 31-1730721 Schedule R (Form 990) 2023 Page 3

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

Yes No

Х

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

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

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

| b | Gift, grant, or capital contribution to related organization(s) | | | | 1b | | Х | |
|---|--|--------------------------------|------------------------------|--|---------|--------|------|--|
| | Gift, grant, or capital contribution from related organization(s) | | | | 1c | | Х | |
| | Loans or loan guarantees to or for related organization(s) | | | | 1d | | X | |
| е | Loans or loan guarantees by related organization(s) | | | | 1e | | Х | |
| | | | | | | | | |
| | Dividends from related organization(s) | | | | 1f | | X | |
| | Sale of assets to related organization(s) | | | | 1g | | Х | |
| h | Purchase of assets from related organization(s) | | | | 1h | | Х | |
| i | Exchange of assets with related organization(s) | | | | 1i | | Х | |
| j | Lease of facilities, equipment, or other assets to related organization(s) | | | | 1j | | Х | |
| k | Lease of facilities, equipment, or other assets from related organization(s) | | | | 1k | | X | |
| | Performance of services or membership or fundraising solicitations for related organization(| | | | 11 | | Х | |
| I Performance of services or membership or fundraising solicitations for related organization(s) m Performance of services or membership or fundraising solicitations by related organization(s) | | | | | | | | |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | | | | | | | | |
| o Sharing of paid employees with related organization(s) | | | | | | | | |
| | | | | | | | | |
| p Reimbursement paid to related organization(s) for expenses | | | | | | | | |
| q | Reimbursement paid by related organization(s) for expenses | | | | 1q | | Х | |
| | | | | | | | | |
| r | Other transfer of cash or property to related organization(s) | | | | 1r | Х | | |
| s | Other transfer of cash or property from related organization(s) | | | | 1s | Х | | |
| 2 | If the answer to any of the above is "Yes," see the instructions for information on who must | t complete this | s line, including covered re | elationships and transaction thresholds. | | | | |
| | | (b) Insaction Tipe (a-s) | (c) Amount involved | (d) Method of determining amount invo | olved | | | |
| (1) | | | | | | | | |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
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| (4) | | | | | | | | |
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| (5) | | | | | | | | |
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| (6) | | | | | | | | |
| 332163 | 3 09-28-23 | | | Schedule F | R (Forn | n 990) | 2023 | |

Schedule R (Form 990) 2023 BLUE SOLUTIONS 31-1730721 Page **4**

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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | Are all partners sec. 501(c)(3) orgs.? Yes No | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproptionate allocation | Code V-UBI amount in box 2 of Schedule K- | General of managing partner? Yes No | (k) r Percentage ownership |
|--------------------------------------|----------------------|-----|---|--|------------------------------------|--|-------------------------------|---|--------------------------------------|----------------------------|
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| Schedule R | (Form 990) 2023 BLUE SOLUTIONS | 31-1/30/21 | Page 5 |
|------------|--|------------|---------------|
| Part VII | Supplemental Information | | |
| | Provide additional information for responses to questions on Schedule R. See instructions. | | |
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