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Form **990-EZ**

## Short Form Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

2013

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

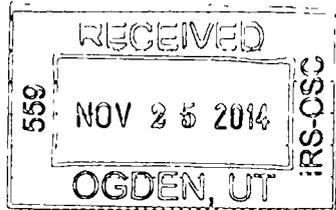
**A** For the 2013 calendar year, or tax year beginning **06/01/13**, and ending **05/31/14**

|   |  |  |
|---|--|--|
| <p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <p><b>C</b> Name of organization<br/><b>CHILDREN'S OPPORTUNITY GROUP, INC.</b></p> <p>Number and street (or P O box, if mail is not delivered to street address) Room/suite<br/> <b>PO BOX 11343</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code<br/> <b>FORT LAUDERDALE FL 33339-1343</b></p> | <p><b>D</b> Employer identification number<br/><b>23-7079391</b></p> <p><b>E</b> Telephone number<br/><b>954-224-8295</b></p> <p><b>F</b> Group Exemption Number ▶</p> |
| <p><b>G</b> Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____</p>   |  | <p><b>H</b> Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)</p>                                  |
| <p><b>I</b> Website: ▶ <b>CHILDRENSOPPORTUNITYGROUP.ORG</b></p>   |  |  |
| <p><b>J</b> Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>  |  |  |
| <p><b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____</p>   |  |  |
| <p><b>L</b> Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. <span style="float: right;">▶ \$ <b>88,494</b></span></p>       |  |  |

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

|            | Description  |  | Amount        |
|------------|--|--|---------------|
| Revenue    | 1  | Contributions, gifts, grants, and similar amounts received   | 61,431        |
|            | 2  | Program service revenue including government fees and contracts  |               |
|            | 3  | Membership dues and assessments  |               |
|            | 4  | Investment income  |               |
|            | 5a   | Gross amount from sale of assets other than inventory  |               |
|            | 5b   | Less cost or other basis and sales expenses  |               |
|            | 5c   | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)  |               |
|            | 6  | Gaming and fundraising events  |               |
|            | 6a   | Gross income from gaming (attach Schedule G if greater than \$15,000)  |               |
|            | 6b   | Gross income from fundraising events (not including \$ <b>46,192</b> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 27,063        |
| 6c         | Less direct expenses from gaming and fundraising events  | 30,634   |               |
| 6d         | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | -3,571   |               |
| 7a         | Gross sales of inventory, less returns and allowances  |  |               |
| 7b         | Less cost of goods sold  |  |               |
| 7c         | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                     |  |               |
| 8          | Other revenue (describe in Schedule O)   |  |               |
| 9          | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                      | <b>57,860</b>  |               |
| Expenses   | 10   | Grants and similar amounts paid (list in Schedule O)   | 50,418        |
|            | 11   | Benefits paid to or for members  |               |
|            | 12   | Salaries, other compensation, and employee benefits  |               |
|            | 13   | Professional fees and other payments to independent contractors  | 1,385         |
|            | 14   | Occupancy, rent, utilities, and maintenance  |               |
|            | 15   | Printing, publications, postage, and shipping  | 619           |
|            | 16   | Other expenses (describe in Schedule O)  | 2,099         |
| 17         | <b>Total expenses.</b> Add lines 10 through 16   | <b>54,521</b>  |               |
| Net Assets | 18   | Excess or (deficit) for the year (Subtract line 17 from line 9)  | 3,339         |
|            | 19   | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)   | 24,155        |
|            | 20   | Other changes in net assets or fund balances (explain in Schedule O)   |               |
|            | 21   | <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20   | <b>27,494</b> |



For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

G9 3

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

|  | (A) Beginning of year |    | (B) End of year |
|--|-----------------------|----|-----------------|
| 22 Cash, savings, and investments  | 24,155                | 22 | 27,494          |
| 23 Land and buildings  | 0                     | 23 |                 |
| 24 Other assets (describe in Schedule O)                                       | 0                     | 24 |                 |
| 25 Total assets  | 24,155                | 25 | 27,494          |
| 26 Total liabilities (describe in Schedule O)                                  | 0                     | 26 | 0               |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 24,155                | 27 | 27,494          |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

|   |     |        |
|---|-----|--------|
| 28 PROVIDE GRANTS & CONTRIBUTIONS TO VARIOUS ORGANIZATIONS AND/OR INDIVIDUALS THAT SUPPORT THE NEEDS OF AND BENEFIT CHILDREN.<br>(Grants \$ <b>50,418</b> ) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 51,247 |
| 29<br>(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | 29a |        |
| 30<br>(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | 30a |        |
| 31 Other program services (describe in Schedule O)<br>(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | 31a |        |
| 32 Total program service expenses (add lines 28a through 31a)   | 32  | 51,247 |

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

| (a) Name and title                            | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|--|---|--|
| TAMMI DEFRANCISCO<br>PRESIDENT                | 1.00   | 0  | 0   | 0  |
| ELIZABETH GREATON STEPHANY<br>PARLIAMENTARIAN | 1.00   | 0  | 0   | 0  |
| LISA LAWLOR<br>V. PRESIDENT                   | 1.00   | 0  | 0   | 0  |
| KERRY ROSS<br>TREASURER                       | 1.00   | 0  | 0   | 0  |
| SUSAN JORDAN<br>ASST. TREASURER               | 1.00   | 0  | 0   | 0  |
| SHELLY BIAGI<br>SECRETARY                     | 1.00   | 0  | 0   | 0  |
| SHANNON MARKIN<br>WELFARE CHAIR               | 1.00   | 0  | 0   | 0  |
|   |  |  |   |  |
|   |  |  |   |  |
|   |  |  |   |  |
|   |  |  |   |  |
|   |  |  |   |  |

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

|     |  | Yes | No       |
|-----|--|-----|----------|
| 33  | Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O  |     | <b>X</b> |
| 34  | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)   |     | <b>X</b> |
| 35a | Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?   |     | <b>X</b> |
| b   | If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O   |     |          |
| 35c | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III   |     | <b>X</b> |
| 36  | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N  |     | <b>X</b> |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="text" value="37a"/>  |     |          |
| b   | Did the organization file Form 1120-POL for this year?   |     | <b>X</b> |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?   |     | <b>X</b> |
| b   | If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="text" value="38b"/>  |     |          |
| 39  | Section 501(c)(7) organizations Enter  |     |          |
| a   | Initiation fees and capital contributions included on line 9 <input type="text" value="39a"/>  |     |          |
| b   | Gross receipts, included on line 9, for public use of club facilities <input type="text" value="39b"/>   |     |          |
| 40a | Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="text"/> , section 4912 <input type="text"/> , section 4955 <input type="text"/>  |     |          |
| b   | Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I  |     | <b>X</b> |
| c   | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="text"/>  |     |          |
| d   | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="text"/>  |     |          |
| e   | All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T  |     | <b>X</b> |
| 41  | List the states with which a copy of this return is filed <input type="text" value="NONE"/>  |     |          |
| 42a | The organization's books are in care of <input type="text" value="SUSAN JORDAN"/> Telephone no <input type="text" value="954-224-8295"/><br>PO BOX 11343<br>Located at <input type="text" value="FT. LAUDERDALE"/> FL ZIP + 4 <input type="text" value="33339"/>   |     |          |
| b   | 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)? If "Yes," enter the name of the foreign country <input type="text"/><br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. |     | <b>X</b> |
| c   | At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country <input type="text"/>   |     | <b>X</b> |
| 43  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> <input type="text" value="43"/>   |     |          |
| 44a | Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ   |     | <b>X</b> |
| b   | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ  |     | <b>X</b> |
| c   | Did the organization receive any payments for indoor tanning services during the year?   |     | <b>X</b> |
| d   | If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  |     |          |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)?  |     | <b>X</b> |
| 45b | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)   |     | <b>X</b> |

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

|    |     |    |
|----|-----|----|
|    | Yes | No |
| 46 |     | X  |

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

**47** 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

|    |     |    |
|----|-----|----|
|    | Yes | No |
| 47 |     | X  |

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

|    |  |   |
|----|--|---|
| 48 |  | X |
|----|--|---|

**49a** Did the organization make any transfers to an exempt non-charitable related organization?

|     |  |   |
|-----|--|---|
| 49a |  | X |
|-----|--|---|

**b** If "Yes," was the related organization a section 527 organization?

|     |  |  |
|-----|--|--|
| 49b |  |  |
|-----|--|--|

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| NONE                                |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |

**f** Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| NONE   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

**d** Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

**52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶  Yes  No

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

Sign Here Date  
 Signature of officer: *Susan M Jordan* Date: *11/21/14*  
 Type or print name and title: *Susan Jordan, treasurer*

Paid Preparer Use Only  
 Preparer's name: **KATHRINE A. WILSON** Preparer's signature: *Kath A. Wilson, CPA* Date: **11/17/14** Check  if self-employed PTIN: **P00544378**  
 Firm's name: **WILSON ACCOUNTING SERVICES, INC.** Firm's EIN: **20-5191226**  
 Firm's address: **472 BARBRI LN DAVIE, FL 33325-6327** Phone no: **954-475-7741**

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

**CHILDREN'S OPPORTUNITY GROUP, INC.**

Employer identification number

**23-7079391**

**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 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state.
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III—Functionally integrated
  - d  Type III—Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     |    |
| 11g(ii)  |     |    |
| 11g(iii) |     |    |

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the US? |    | (vii) Amount of monetary support |
|------------------------------------|----------|---|--|----|---|----|--|----|----------------------------------|
|                                    |          |   | Yes  | No | Yes   | No | Yes  | No |                                  |
| (A)                                |          |   |  |    |   |    |  |    |                                  |
| (B)                                |          |   |  |    |   |    |  |    |                                  |
| (C)                                |          |   |  |    |   |    |  |    |                                  |
| (D)                                |          |   |  |    |   |    |  |    |                                  |
| (E)                                |          |   |  |    |   |    |  |    |                                  |
| <b>Total</b>                       |          |   |  |    |   |    |  |    |                                  |

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

Schedule A (Form 990 or 990-EZ) 2013

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")  |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <b>5</b> 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) |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4  |          |          |          |          |          |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                             |          |          |          |          |          |           |
| <b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)                                 |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |          |           |

**12** Gross receipts from related activities, etc (see instructions) 12

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

**Section C. Computation of Public Support Percentage**

|  |           |   |
|--|-----------|---|
| <b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | <b>14</b> | % |
| <b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14                       | <b>15</b> | % |

**16a 33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ►

**17a 10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►

**b 10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II  
If the organization fails to qualify under the tests listed below, please complete Part II)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  | 76,495   | 82,047   | 77,560   | 124,569  | 61,431   | 422,102   |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 16,415   | 17,025   | 23,956   | 16,580   | 27,063   | 101,039   |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| 6 Total. Add lines 1 through 5   | 92,910   | 99,072   | 101,516  | 141,149  | 88,494   | 523,141   |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| c Add lines 7a and 7b  |          |          |          |          |          |           |
| 8 Public support (Subtract line 7c from line 6)  |          |          |          |          |          | 523,141   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6  | 92,910   | 99,072   | 101,516  | 141,149  | 88,494   | 523,141   |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |           |
| c Add lines 10a and 10b  |          |          |          |          |          |           |
| 11 Net income from unrelated business activities not included in 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 IV)                                   |          |          |          |          |          |           |
| 13 Total support. (Add lines 9, 10c, 11, and 12)   | 92,910   | 99,072   | 101,516  | 141,149  | 88,494   | 523,141   |

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

**Section C. Computation of Public Support Percentage**

|   |    |         |
|---|----|---------|
| 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | 100.00% |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15                      | 16 | 99.99%  |

**Section D. Computation of Investment Income Percentage**

|  |    |   |
|--|----|---|
| 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2012 Schedule A, Part III, line 17                        | 18 | % |

19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information. (See instructions).

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**SCHEDULE G  
(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Open to Public Inspection

Name of the organization

**CHILDREN'S OPPORTUNITY GROUP, INC.**

Employer identification number

**23-7079391**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17  
Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

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

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

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

|                 |   | (a) Event #1   | (b) Event #2     | (c) Other events              | (d) Total events              |
|-----------------|---|--|------------------|-------------------------------|-------------------------------|
|                 |   | <u>LUNCHEON</u><br>(event type)                            | <br>(event type) | <u>NONE</u><br>(total number) | (add col (a) through col (c)) |
| Revenue         | 1   | Gross receipts   | 71,082           |                               | 71,082                        |
|                 | 2   | Less Contributions   | 46,192           |                               | 46,192                        |
|                 | 3   | Gross income (line 1 minus line 2)                         | 24,890           |                               | 24,890                        |
| Direct Expenses | 4   | Cash prizes  |                  |                               |                               |
|                 | 5   | Noncash prizes   |                  |                               |                               |
|                 | 6   | Rent/facility costs  |                  |                               |                               |
|                 | 7   | Food and beverages   | 13,961           |                               | 13,961                        |
|                 | 8   | Entertainment  | 8,876            |                               | 8,876                         |
|                 | 9   | Other direct expenses                                      | 5,104            |                               | 5,104                         |
|                 | 10  | Direct expense summary Add lines 4 through 9 in column (d) |                  |                               |                               |
| 11              | Net income summary Subtract line 10 from line 3, column (d) |  |                  |                               | -3,051                        |

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

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

9 Enter the state(s) in which the organization operates gaming activities.

a Is the organization licensed to operate gaming activities in each of these states?

Yes  No

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

Yes  No

b If "Yes," explain.

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in

|                               |     |   |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility         | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer     Employee     Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

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

OMB No 1545-0047

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

**2013**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

**Open to Public Inspection**

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number

**CHILDREN'S OPPORTUNITY GROUP, INC.**

**23-7079391**

**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

| DESCRIPTION        | AMOUNT          |
|--------------------|-----------------|
| <b>EXPENSES</b>    |                 |
| OFFICE EXPENSES    | \$ 1,126        |
| BANK FEES          | \$ 753          |
| LICENSES & PERMITS | \$ 220          |
| <b>TOTAL</b>       | <b>\$ 2,099</b> |

**FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS**

| DESCRIPTION                   | BEG. OF YEAR | END OF YEAR |
|-------------------------------|--------------|-------------|
|                               | \$ 1,049     | \$ 1,049    |
| LESS ACCUMULATED DEPRECIATION | \$ 1,049     | \$ 1,049    |
| <b>TOTAL</b>                  | <b>\$ 0</b>  | <b>\$ 0</b> |

**FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE**

**TO SUPPORT & CONTRIBUTE FINANCIALLY TO WORTHWHILE CIVIC PROJECTS.**

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No 1545-0172

**2013**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.      ▶ Attach to your tax return.

Attachment Sequence No **179**

Name(s) shown on return

**CHILDREN'S OPPORTUNITY GROUP, INC.**

Identifying number

**23-7079391**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I

|   |  |   |           |
|---|--|---|-----------|
| 1 | Maximum amount (see instructions)  | 1 | 500,000   |
| 2 | Total cost of section 179 property placed in service (see instructions)  | 2 |           |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions)   | 3 | 2,000,000 |
| 4 | Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-  | 4 |           |
| 5 | Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | 500,000   |

| 6 | (a) Description of property                   | (b) Cost (business use only) | (c) Elected cost |
|---|---|------------------------------|------------------|
| 7 | Listed property Enter the amount from line 29 | 7                            |                  |

|    |   |    |       |
|----|---|----|-------|
| 8  | Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7                               | 8  |       |
| 9  | Tentative deduction Enter the smaller of line 5 or line 8   | 9  | 0     |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562   | 10 | 1,049 |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | 0     |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11                              | 12 | 0     |
| 13 | Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12  | 13 | 1,049 |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

|    |   |    |  |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 |  |
| 15 | Property subject to section 168(f)(1) election  | 15 |  |
| 16 | Other depreciation (including ACRS)   | 16 |  |

**Part III MACRS Depreciation (Do not include listed property) (See instructions.)**

**Section A**

|    |   |    |                          |
|----|---|----|--------------------------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013  | 17 | 0                        |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here |    | <input type="checkbox"/> |

**Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a                            | 3-year property                      |  |                     |                |            |                            |
| b                              | 5-year property                      |  |                     |                |            |                            |
| c                              | 7-year property                      |  |                     |                |            |                            |
| d                              | 10-year property                     |  |                     |                |            |                            |
| e                              | 15-year property                     |  |                     |                |            |                            |
| f                              | 20-year property                     |  |                     |                |            |                            |
| g                              | 25-year property                     |  | 25 yrs              |                | S/L        |                            |
| h                              | Residential rental property          |  | 27.5 yrs            | MM             | S/L        |                            |
|                                |                                      |  | 27.5 yrs            | MM             | S/L        |                            |
| i                              | Nonresidential real property         |  | 39 yrs              | MM             | S/L        |                            |
|                                |                                      |  |                     | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

|     |            |  |        |    |     |  |
|-----|------------|--|--------|----|-----|--|
| 20a | Class life |  |        |    | S/L |  |
| b   | 12-year    |  | 12 yrs |    | S/L |  |
| c   | 40-year    |  | 40 yrs | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |  |    |  |
|----|--|----|--|
| 21 | Listed property Enter amount from line 28  | 21 |  |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 |  |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |  |

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2013)

Form **8868**

(Rev. January 2014)

Department of the Treasury  
Internal Revenue Service

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

OMB No 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits

**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete

Part I only

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

Enter filer's identifying number, see instructions

|  |  |  |
|--|--|--|
| Type or print  | Name of exempt organization or other filer, see instructions<br><b>CHILDREN'S OPPORTUNITY GROUP, INC.</b>                      | Employer identification number (EIN) or<br><b>23-7079391</b> |
|  | Number, street, and room or suite no. If a P O box, see instructions<br><b>PO BOX 11343</b>                                    | Social security number (SSN)                                 |
| File by the due date for filing your return See instructions | City, town or post office, state, and ZIP code For a foreign address, see instructions<br><b>FORT LAUDERDALE FL 33339-1343</b> |  |

Enter the Return code for the return that this application is for (file a separate application for each return)

**01**

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

**SUSAN JORDAN  
PO BOX 11343**

- The books are in the care of ► **FT. LAUDERDALE**

**FL 33339**

Telephone No ► **954-224-8295**

FAX No ►

- If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box  If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **01/15/15**, to file the exempt organization return for the organization named above. The extension is for the organization's return for  
►  calendar year \_\_\_\_\_ or

►  tax year beginning **06/01/13**, and ending **05/31/14**

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

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

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

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

Form **8868** (Rev. 1-2014)