# \*\*\*Public Disclosure Copy\*\*\*

# EXTENDED TO NOVEMBER 15, 2024 Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047 Open to Public Inspection

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

| _   |                            | ue Service do to WWW   |  | opesa.e                                      |  |  |  |  |  |
|---|----------------------------|--|--|--|--|--|--|--|--|
| <u>A</u>  | For the                    | 2023 calendar year, or tax year beginning and ending   |  |  |  |  |  |  |  |
| В   | Check if applicable        | C Name of organization   | D Employer identific                   | cation number                                |  |  |  |  |  |
|   | Addres                     | ANDEAN HEALTH AND DEVELOPMENT, INC.  |  |  |  |  |  |  |  |
|   | Name                       |  | 39-18091                               | 74   |  |  |  |  |  |
|   | change<br>Initial          | Number and street (or P.O. box if mail is not delivered to street address)  Room/s   |  |  |  |  |  |  |  |
|   | return<br>Final<br>return/ | 3902 MILWAUKEE ST. #770  |  |  |  |  |  |  |  |
|   | termin-<br>ated<br>Amend   | City or town, state or province, country, and ZIP or foreign postal code   | G Gross receipts \$                    | 1,861,799.                                   |  |  |  |  |  |
|   | return                     | MADISON, WI 53707  | H(a) Is this a group re                |  |  |  |  |  |  |
|   | Applica<br>tion<br>pendin  | ? Yes X No   |  |  |  |  |  |  |  |
| _   | periam                     | SAME AS C ABOVE  | H(b) Are all subordinates in           | ncluded? Yes No                              |  |  |  |  |  |
| <u>T</u>  | Tax-exe                    |  | 527 If "No," attach a                  | list. See instructions                       |  |  |  |  |  |
|   | Websit                     |  | H(c) Group exemptio                    |  |  |  |  |  |  |
|   |                            |  | $^{\prime}$ ear of formation: $1997$ N | <b>∕</b> State of legal domicile: <b>W</b> I |  |  |  |  |  |
| P   | _                          | Summary  |  |  |  |  |  |  |  |
| Activities & Governance   | 1 1                        | Briefly describe the organization's mission or most significant activities: $\   {	t PROVIDIN} \ $                                 | G FUNDING FOR                          | PRIMARY                                      |  |  |  |  |  |
| nar   | 2                          | Check this box if the organization discontinued its operations or disposed of m  | ore than 25% of its net ass            | sets.  |  |  |  |  |  |
| Ver   | 3                          |  | 3                                      | 4  |  |  |  |  |  |
| ဇ္  | 4                          | Number of independent voting members of the governing body (Part VI, line 1b)  |  |  |  |  |  |  |  |
| م<br>س  | 5                          | Total number of individuals employed in calendar year 2023 (Part V, line 2a)   |  | 3 2  |  |  |  |  |  |
| Ē   | 6                          | Total number of volunteers (estimate if necessary)   |  | 50   |  |  |  |  |  |
| ı⋛  | 7a                         | Total unrelated business revenue from Part VIII, column (C), line 12   |  | 0.   |  |  |  |  |  |
| Ă   | b                          | Net unrelated business taxable income from Form 990-T, Part I, line 11   |  | 0.   |  |  |  |  |  |
|   | 1                          |  | Prior Year                             | Current Year                                 |  |  |  |  |  |
|   | 8                          | Contributions and grants (Part VIII, line 1h)  | 2,896,983.                             | 1,656,464.                                   |  |  |  |  |  |
| ηe  | 9 1                        | Program service revenue (Part VIII, line 2g)   | 0.                                     | 0.   |  |  |  |  |  |
| Revenue   | 10                         | Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 125,678.                               | 205,335.                                     |  |  |  |  |  |
| æ   | 11 (                       | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | -24,641.                               | -10,936.                                     |  |  |  |  |  |
|   | 1                          | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 2,998,020.                             | 1,850,863.                                   |  |  |  |  |  |
|   |                            | Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | 1,068,578.                             | 765,401.                                     |  |  |  |  |  |
|   | 1                          | Benefits paid to or for members (Part IX, column (A), line 4)  | 0.                                     | 0.   |  |  |  |  |  |
| "   | 1 45 6                     | Salaries other compensation, employee benefits (Part IX, column (A), lines 5.10)   | 416,391.                               | 456,435.                                     |  |  |  |  |  |
| se  | 16a I                      | Professional fundraising fees (Part IX. column (A). line 11e)  | 0.                                     | 0.   |  |  |  |  |  |
| Expenses  | . b                        | Professional fundraising fees (Part IX, column (A), line 11e)  Total fundraising expenses (Part IX, column (D), line 25)  193,234. |  |  |  |  |  |  |  |
| ŭ   | 17                         | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | 218,325.                               | 226,508.                                     |  |  |  |  |  |
|   |                            | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  | 1,703,294.                             | 1,448,344.                                   |  |  |  |  |  |
|   | 1                          | Revenue less expenses. Subtract line 18 from line 12   | 1,294,726.                             | 402,519.                                     |  |  |  |  |  |
| or  | G                          |  | Beginning of Current Year              | End of Year                                  |  |  |  |  |  |
| Net Assets or   | 20                         | Total assets (Part X, line 16)   | 2,514,569.                             | 2,965,447.                                   |  |  |  |  |  |
| Ass   | 21                         | Total liabilities (Part X, line 26)  | 418.                                   | 937.   |  |  |  |  |  |
| Net   | 22                         | Net assets or fund balances. Subtract line 21 from line 20   | 2,514,151.                             | 2,964,510.                                   |  |  |  |  |  |
| Pa  | art II                     | Signature Block  |  |  |  |  |  |  |  |
| Und   | ler penal                  | ties of perjury, I declare that I have examined this return, including accompanying schedules and sta                              | tements, and to the best of my         | knowledge and belief, it is                  |  |  |  |  |  |
| true  | , correct                  | t, and complete. Declaration of preparer (other than officer) is based on all information of which prep                            | arer has any knowledge.                |  |  |  |  |  |  |
|   |                            |  |  |  |  |  |  |  |  |
| Sig   | n                          | Signature of officer   | Date                                   |  |  |  |  |  |  |
| Here LAURA BROWN, COO   |                            |  |  |  |  |  |  |  |  |
|   |                            | Type or print name and title   |  |  |  |  |  |  |  |
| Print/Type preparer's name Preparer's signature Date Check PTIN |                            |  |  |  |  |  |  |  |  |
| Pai   | d e                        | JILL M. BOYLE, CPA JILL M. BOYLE, CPA  | 05/30/24 self-employ                   |  |  |  |  |  |  |
| Pre   | parer                      | Firm's name SIKICH LLC   | Firm's EIN 3                           | 6-3168081                                    |  |  |  |  |  |
| Use   | Only                       | Firm's address 17335 GOLF PARKWAY, SUITE 500   |  |  |  |  |  |  |  |
|   |                            | BROOKFIELD, WI 53045   | Phone no. ( 2                          | <u>62)754-9400</u>                           |  |  |  |  |  |
| Ma  | y the IF                   | S discuss this return with the preparer shown above? See instructions  |  | X Yes No                                     |  |  |  |  |  |
| LH  | A For                      | Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23   |  | Form <b>990</b> (2023)                       |  |  |  |  |  |

| Pai | rt III Statement of Program Service Accomplishments  |            |
|-----|--|------------|
|     | Check if Schedule O contains a response or note to any line in this Part III   |            |
| 1   | Briefly describe the organization's mission:   |            |
|     | THE ORGANIZATION'S PRIMARY OPERATION IS TO PROVIDE FUNDING FOR THE   |            |
|     | OPERATION OF A HEALTH CARE ORGANIZATION LOCATED IN PEDRO VICENTE   |            |
|     | MALDONADO AND SANTO DOMINGO, ECUADOR.  |            |
|     | ·  |            |
| 2   | Did the organization undertake any significant program services during the year which were not listed on the                                 |            |
| _   | prior Form 990 or 990-EZ?  | Nο         |
|     | If "Yes," describe these new services on Schedule O.   | NO         |
| _   | , , , , , , , , , , , , , , , , , , ,  | NI.        |
| 3   |  | No         |
|     | If "Yes," describe these changes on Schedule O.  |            |
| 4   | Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.         |            |
|     | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and |            |
|     | revenue, if any, for each program service reported.  |            |
| 4a  | (Code:) (Expenses \$1,065,320 • including grants of \$765,401 • ) (Revenue \$  | )          |
|     | PROVIDED HIGH QUALITY MEDICAL SERVICES TO THOUSANDS OF LOW-INCOME  |            |
|     | ECUADORIAN FAMILIES WHILE TRAINING ECUADORIAN PHYSICIANS TO BE THE NEXT  |            |
|     | GENERATION OF RURAL HEALTH LEADERS.  |            |
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| 4b  | (Code:) (Expenses \$ including grants of \$ ) (Revenue \$  |            |
| TD  | (Code) (Expenses \$  | <b>—</b> ′ |
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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 1,065,320.  |            |
|     | Form <b>990</b> (20  | 023)       |

### Part IV Checklist of Required Schedules

|     |  |          | Yes  | No  |
|-----|--|----------|------|-----|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  |          |      |     |
|     | If "Yes," complete Schedule A  | 1        | X    |     |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions  | 2        | X    |     |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for  |          |      |     |
|     | public office? If "Yes," complete Schedule C, Part I   | 3        |      | х   |
| 4   | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect   | <u> </u> |      |     |
| •   | during the tax year? If "Yes," complete Schedule C, Part II  | 4        |      | х   |
| 5   | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or   |          |      |     |
| 3   |  | 5        |      | х   |
| 6   | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III  |          |      |     |
| 6   |  |          |      | 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        |      | X   |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete   |          |      | 3,7 |
|     | Schedule D, Part III   | 8        |      | X   |
| 9   | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for  |          |      |     |
|     | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?  |          |      |     |
|     | If "Yes," complete Schedule D, Part IV   | 9        |      | X   |
| 10  | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments   |          |      |     |
|     | or in quasi-endowments? If "Yes," complete Schedule D, Part V  | 10       | _X_  |     |
| 11  | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,  |          |      |     |
|     | as applicable.   |          |      |     |
| а   | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,  |          |      |     |
|     | Part VI  | 11a      | X    |     |
| b   | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total   |          |      |     |
|     | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  | 11b      |      | Х   |
| С   | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total  |          |      |     |
|     | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII   | 11c      |      | Х   |
| d   | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in  |          |      |     |
|     | Part X, line 16? If "Yes," complete Schedule D, Part IX  | 11d      |      | х   |
| е   | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  | 11e      |      | Х   |
| f   | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses  |          |      |     |
|     | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X   | 11f      | 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      | Х    |     |
| h   | 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      |      | х   |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  | 13       |      | X   |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States?  | 14a      | Х    |     |
| b   | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,  |          |      |     |
| D   | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000   |          |      |     |
|     | or more? If "Yes," complete Schedule F, Parts I and IV   | 14b      |      | x   |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any  | 175      |      |     |
| 13  |  | 15       | Х    |     |
| 16  | foreign organization? If "Yes," complete Schedule F, Parts II and IV  Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | 13       | - 21 |     |
| 10  |  | 46       |      | х   |
| 47  | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV  | 16       |      |     |
| 17  | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,  |          |      | х   |
| 40  | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions   | 17       |      | Δ.  |
| 18  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines   |          | v    |     |
| ۵.  | 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,"   |          |      | 37  |
|     | complete Schedule G, Part III  | 19       |      | X   |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H  | 20a      |      | X   |
| b   | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   | 20b      |      |     |
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or  |          |      |     |
|     | domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II  | 21       |      | X   |

|             | · (continued)   |          |     |             |
|-------------|---|----------|-----|-------------|
|             |   |          | Yes | No          |
| 22          | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on   |          |     | ,,          |
|             | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III   | 22       |     | X           |
| 23          | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current   |          |     |             |
|             | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete  |          | v   |             |
|             | 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   |          |     |             |
|             | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete  | 04-      |     | X           |
|             | Schedule K. If "No," go to line 25a   | 24a      |     |             |
|             | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   | 24b      |     |             |
| С           | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease  | 040      |     |             |
|             | any tax-exempt bonds?   | 24c      |     |             |
|             | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   | 24d      |     |             |
| 25a         | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit  | 05-      |     | x           |
|             | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I   | 25a      |     |             |
| D           | 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   | OEL      |     | x           |
| 06          | Schedule L, Part I  | 25b      |     | Α_          |
| 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%   | 000      |     | x           |
| 07          | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II  | 26       |     |             |
| 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   | 0.7      |     | x           |
| 00          | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III  | 27       |     |             |
| 28          | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,   |          |     |             |
| _           | instructions for applicable filing thresholds, conditions, and exceptions):  A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor?   If                                     |          |     |             |
| а           |   | 28a      |     | x           |
| h           | "Yes," complete Schedule L, Part IV   | 28b      |     | X           |
|             | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV   | 200      |     |             |
| C           | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If  | 28c      |     | x           |
| 29          | "Yes," complete Schedule L, Part IV  Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M  | 29       |     | X           |
| 30          | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation   | 29       |     |             |
| 30          |   | 30       |     | x           |
| 31          | contributions? If "Yes," complete Schedule M  | 31       |     | X           |
| 32          | Did the organization required the remarks of dissolve and cease operations? If "Yes," complete Schedule N, Part I  Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | 31       |     |             |
| 32          |   | 32       |     | x           |
| 33          | Schedule N, Part II  Did the organization own 100% of an entity disregarded as separate from the organization under Regulations   | 32       |     |             |
| 33          |   | 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       |     | ├ <u></u> - |
| <del></del> |   | 34       |     | x           |
| 35 =        | Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?   | 35a      |     | X           |
|             | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity   | 000      |     |             |
| J           | 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?  | 000      |     |             |
|             | If "Yes," complete Schedule R, Part V, line 2   | 36       |     | x           |
| 37          | Did the organization conduct more than 5% of its activities through an entity that is not a related organization  | "        |     |             |
| ٥.          | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  | 37       |     | x           |
| 38          | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?  | <u> </u> |     |             |
|             | Note: All Form 990 filers are required to complete Schedule O   | 38       | Х   |             |
| Pa          |   |          |     |             |
|             | Check if Schedule O contains a response or note to any line in this Part V  |          |     |             |
|             |   |          | Yes | No          |
| 1a          | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 2  |          |     |             |
| b           | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  1b  0  |          |     |             |
| c           | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming  | 1        |     |             |
| •           | (gambling) winnings to prize winners?   | 10       |     |             |

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

|        |   |                    |                        |          | Yes | No |  |  |  |  |  |
|--------|---|--------------------|------------------------|----------|-----|----|--|--|--|--|--|
| 2a     | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,   |                    |                        |          |     |    |  |  |  |  |  |
|        | filed for the calendar year ending with or within the year covered by this return   | 2a                 |                        |          |     |    |  |  |  |  |  |
| b      | If at least one is reported on line 2a, did the organization file all required federal employment tax return  | ns?                | •                      | 2b       | Х   |    |  |  |  |  |  |
| За     | Did the organization have unrelated business gross income of \$1,000 or more during the year?   |                    |                        |          |     |    |  |  |  |  |  |
| b      | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O   |                    |                        |          |     |    |  |  |  |  |  |
|        | 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)?  |                    |                        |          |     |    |  |  |  |  |  |
| 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 Actions and Financial Action (Control of Foreign Bank) and Financial (Control of Foreign   | cour               | its (FBAR).            |          |     |    |  |  |  |  |  |
| 5a     | 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |                    |                        |          |     |    |  |  |  |  |  |
| b      |   |                    |                        |          |     |    |  |  |  |  |  |
|        | 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  | e orga             | anization solicit      |          |     |    |  |  |  |  |  |
|        | any contributions that were not tax deductible as charitable contributions?   |                    |                        | 6a       |     | X  |  |  |  |  |  |
| b      | If "Yes," did the organization include with every solicitation an express statement that such contribution  | ons o              | r gifts                |          |     |    |  |  |  |  |  |
|        | were not tax deductible?  |                    |                        | 6b       |     |    |  |  |  |  |  |
| 7      | Organizations that may receive deductible contributions under section 170(c).   |                    |                        |          |     | 37 |  |  |  |  |  |
| a      | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and services are serviced as a contribution and partly for goods and serviced as a contribution and partly for goods and serviced as a contribution and partly for goods and serviced are serviced as a contribution and partly for goods and serviced are serviced as a contribution and serviced as a contrib | vices <sub> </sub> | provided to the payor? | 7a       |     | X  |  |  |  |  |  |
| b      |   |                    |                        | 7b       |     |    |  |  |  |  |  |
| С      | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was  | s req              | uired                  | _        |     |    |  |  |  |  |  |
|        | to file Form 8282?  | <br>I <b>-</b>     | <br>T                  | 7c       |     | X  |  |  |  |  |  |
|        | If "Yes," indicate the number of Forms 8282 filed during the year   | 7d                 | •                      | <b>-</b> |     | Х  |  |  |  |  |  |
| e<br>• | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co  |                    |                        | 7e 7f    |     | X  |  |  |  |  |  |
|        | f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?  |                    |                        |          |     |    |  |  |  |  |  |
|        | h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?  |                    |                        |          |     |    |  |  |  |  |  |
| 8      |   |                    |                        |          |     |    |  |  |  |  |  |
| •      | sponsoring organization have excess business holdings at any time during the year?  |                    |                        |          |     |    |  |  |  |  |  |
| 9      |   |                    |                        |          |     |    |  |  |  |  |  |
| а      |   |                    |                        |          |     |    |  |  |  |  |  |
| b      |   |                    |                        |          |     |    |  |  |  |  |  |
| 10     | Section 501(c)(7) organizations. Enter:   | _                  |                        |          |     |    |  |  |  |  |  |
| а      | Initiation fees and capital contributions included on Part VIII, line 12  | 10a                |                        |          |     |    |  |  |  |  |  |
| b      | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities   | 10b                |                        |          |     |    |  |  |  |  |  |
| 11     | Section 501(c)(12) organizations. Enter:  | ı                  | ı                      |          |     |    |  |  |  |  |  |
|        | Gross income from members or shareholders   | 11a                |                        | 4        |     |    |  |  |  |  |  |
| b      | Gross income from other sources. (Do not net amounts due or paid to other sources against   |                    |                        |          |     |    |  |  |  |  |  |
|        | amounts due or received from them.)   | 11b                | •                      |          |     |    |  |  |  |  |  |
|        | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form  | l                  | 1                      | 12a      |     |    |  |  |  |  |  |
|        | If "Yes," enter the amount of tax-exempt interest received or accrued during the year   | 12b                |                        | -        |     |    |  |  |  |  |  |
| 13     | Section 501(c)(29) qualified nonprofit health insurance issuers.  |                    |                        | 40-      |     |    |  |  |  |  |  |
| а      | Is the organization licensed to issue qualified health plans in more than one state?  |                    |                        | 13a      |     |    |  |  |  |  |  |
| h      | <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.<br>Enter the amount of reserves the organization is required to maintain by the states in which the  |                    |                        |          |     |    |  |  |  |  |  |
| b      | organization is licensed to issue qualified health plans  | 13b                |                        |          |     |    |  |  |  |  |  |
| С      | Enter the amount of reserves on hand  | 13c                | 1                      | 1        |     |    |  |  |  |  |  |
| 14a    |   |                    |                        | 14a      |     | Х  |  |  |  |  |  |
|        | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul  |                    |                        | 14b      |     |    |  |  |  |  |  |
| 15     | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner   |                    |                        |          |     |    |  |  |  |  |  |
|        | excess parachute payment(s) during the year?  |                    |                        |          |     |    |  |  |  |  |  |
|        | If "Yes," see the instructions and file Form 4720, Schedule N.  |                    |                        |          |     |    |  |  |  |  |  |
| 16     | Is the organization an educational institution subject to the section 4968 excise tax on net investment   | inco               | me?                    | 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 act  | tivitie            | S                      |          |     |    |  |  |  |  |  |
|        | 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) 332005 12-21-23

ANDEAN HEALTH AND DEVELOPMENT, INC. 39-1809174 Form 990 (2023) Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 3 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 X of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 6 Did the organization have members or stockholders? 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? Х The organization's CEO, Executive Director, or top management official 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's

#### Section C. Disclosure

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

exempt status with respect to such arrangements?

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

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

Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION -619-788-6833

3902 MILWAUKEE ST., #7702, MADISON, WI 53707

Form **990** (2023)

16h

# 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 r | or any related    | orga                           | niza                                       | tion    | con          | nper                         | sate         | ed any current officer, d       | irector, or trustee.         |                             |  |
|--|-------------------|--------------------------------|--|---------|--------------|------------------------------|--------------|---------------------------------|------------------------------|-----------------------------|--|
| (A)  | (B)               |                                |  | _ (0    | C)           |                              |              | (D)                             | (E)                          | (F)                         |  |
| Name and title                               | Average           | (do                            | Position (do not check more than one       |         |              |                              | one          | Reportable                      | Reportable                   | Estimated                   |  |
|  | hours per         | box                            | oox, unless person is both an compensation |         |              | ·                            | compensation | amount of                       |                              |                             |  |
|  | week              | _                              |  |         | Tecic        | ector/trustee                |              | from                            | from related                 | other<br>                   |  |
|  | (list any         | irecto                         |  |         |              |                              |              | the                             | organizations                | compensation                |  |
|  | hours for related | ord                            | ee   |         |              | sated                        |              | organization<br>(W-2/1099-MISC/ | (W-2/1099-MISC/<br>1099-NEC) | from the                    |  |
|  | organizations     | ruste                          | l trusi                                    |         | ee<br>ee     | ubeu                         |              | 1099-NEC)                       | 1099-NEC)                    | organization<br>and related |  |
|  | below             | dual t                         | rtio na                                    | L       | oldu         | st cor                       | _            | 10001120)                       |                              | organizations               |  |
|  | line)             | Individual trustee or director | Institutional trustee                      | Officer | Key employee | Highest compensated employee | Former       |                                 |                              |                             |  |
| (1) DAVID GAUS, M.D., MPH/TM                 | 50.00             |                                |  |         |              |                              |              |                                 |                              |                             |  |
| PRESIDENT                                    |                   | Х                              |  | Х       |              |                              |              | 250,006.                        | 0.                           | 44,172.                     |  |
| (2) LAURA BROWN                              | 50.00             |                                |  |         |              |                              |              |                                 |                              |                             |  |
| <u>coo</u>                                   |                   |                                |  | Х       |              |                              |              | 118,540.                        | 0.                           | 22,412.                     |  |
| (3) JOHN BURCHETT, J.D.                      | 25.00             | ļ_                             |  |         |              |                              |              | _                               | _                            | _                           |  |
| VICE PRESIDENT                               | 15.00             | Х                              |  | Х       |              | _                            |              | 0.                              | 0.                           | 0.                          |  |
| (4) LAURIE MCKEON, J.D.                      | 15.00             |                                |  | ,,      |              |                              |              |                                 |                              | _                           |  |
| TREASURER                                    | 15 00             | Х                              |  | Х       |              | <u> </u>                     |              | 0.                              | 0.                           | 0.                          |  |
| (5) MICHAEL HEISLER, M.D., MPH               | 15.00             | ٠,,                            |  | ٦,      |              |                              |              |                                 |                              | •                           |  |
| SECRETARY                                    | +                 | Х                              |  | Х       |              | ⊢                            |              | 0.                              | 0.                           | 0.                          |  |
|  |                   | -                              |  |         |              |                              |              |                                 |                              |                             |  |
|  | +                 |                                |  |         |              | $\vdash$                     |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              |                              |              |                                 |                              |                             |  |
|  | -                 |                                |  |         |              | ₩                            |              |                                 |                              |                             |  |
|  |                   | -                              |  |         |              |                              |              |                                 |                              |                             |  |
|  | 1                 |                                |  |         |              | <u> </u>                     |              |                                 |                              |                             |  |
|  |                   | -                              |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              | _                            |              |                                 |                              |                             |  |
|  |                   | -                              |  |         |              |                              |              |                                 |                              |                             |  |
| _  |                   |                                |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   | -                              |  |         |              |                              |              |                                 |                              |                             |  |
| _  |                   |                                |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              | _                            |              |                                 |                              |                             |  |
|  |                   | -                              |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              |                              |              |                                 |                              |                             |  |
|  |                   |                                |  |         |              |                              |              |                                 |                              | 000                         |  |

Form 990 (2023)

| Part VII Section A. Officers, Directors, Trus  | tees, Key Emp           | oloy                           | ees,                  | and           | Hiç          | ghes                            | t C    | ompensated Employee            | s (continued)             |      |                    |              |      |
|--|-------------------------|--------------------------------|-----------------------|---------------|--------------|---------------------------------|--------|--------------------------------|---------------------------|------|--------------------|--------------|------|
| (A)  | (B)                     |                                |                       |               |              |                                 |        |                                | (E)                       |      |                    | (F)          |      |
| Name and title   | Average                 | (do not check i                |                       |               |              |                                 | ne     | Reportable                     | Reportable                |      | Es                 | stimate      | ed   |
|  | hours per               | box                            | , unle                | ss per:       | son is       | s both                          | an     | compensation compensation      |                           |      | ar                 | nount        | of   |
|  | week<br>(list any       |                                | T an                  |               | 1000         | 17 11 43                        | .00)   | from<br>the                    | from related organization |      | other compensation |              | tion |
|  | hours for               | Individual trustee or director |                       |               |              | -D                              |        | organization                   | (W-2/1099-MIS             |      | ı                  | om th        |      |
|  | related                 | tee or                         | ustee                 |               |              | ensate                          |        | (W-2/1099-MISC/                | 1099-NEC)                 |      | l                  | anizat       |      |
|  | organizations           | al trus                        | nal tri               |               | loyee        | compe                           |        | 1099-NEC)                      |                           |      | l                  | d relat      |      |
|  | below<br>line)          | Jividu                         | Institutional trustee | Officer       | Key employee | Highest compensated<br>employee | Former |                                |                           |      | orga               | anizati      | ons  |
|  | 11110)                  |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
| 1b Subtotal  |                         |                                |                       |               |              |                                 |        | 368,546.                       |                           | 0.   | 66,584.            |              |      |
| c Total from continuation sheets to Part VI  |                         |                                |                       |               |              |                                 |        | 0.                             |                           | 0.   | 0.<br>66,584.      |              |      |
| d Total (add lines 1b and 1c)  |                         |                                |                       |               |              |                                 |        | 368,546.                       | 000 of respectable        | 0.   | 6                  | 6,5          | 84.  |
| 2 Total number of individuals (including but n compensation from the organization              | ot ilmited to th        | ose                            | liste                 | a ab          | ove          | e) wn                           | o re   | eceived more than \$100,       | ooo of reportable         | ,    |                    |              | 2    |
| componed for non-tire organization   |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    | Yes          | No   |
| 3 Did the organization list any former officer,  | director, truste        | ee, k                          | кеу е                 | emplo         | oye          | e, or                           | hig    | hest compensated empl          | loyee on                  |      |                    |              |      |
| line 1a? If "Yes," complete Schedule J for s   |                         |                                |                       |               |              |                                 |        |                                |                           |      | 3                  |              | Х    |
| 4 For any individual listed on line 1a, is the su  | ım of reportabl         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
| and related organizations greater than \$150   |                         |                                |                       |               |              |                                 |        |                                |                           |      | 4                  | Х            |      |
| 5 Did any person listed on line 1a receive or a<br>rendered to the organization? If "Yes." com |                         |                                |                       |               |              |                                 |        |                                |                           |      | 5                  |              | Х    |
| Section B. Independent Contractors   | <u>ipietė Scriedulė</u> | <del>2</del>                   | or st                 | <u>ICII L</u> | ers          | OII .                           |        |                                |                           |      |                    |              |      |
| 1 Complete this table for your five highest co   | mpensated ind           | lepe                           | nder                  | nt co         | ntra         | actor                           | s th   | nat received more than \$      | 5100,000 of comp          | ensa | tion fro           | om           |      |
| the organization. Report compensation for  | the calendar ye         | ear e                          | ndir                  | ng wi         | ith c        | or wi                           | thin   | the organization's tax y       | ear.                      |      |                    |              |      |
| <b>(A)</b><br>Name and business  | address                 | NC                             | ONE                   | 7.            |              |                                 |        | <b>(B)</b><br>Description of s | ervices                   | С    | <b>))</b><br>ompe  | C)<br>nsatio | n    |
|  |                         | 110                            | 7141                  |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
|  |                         |                                |                       |               |              |                                 |        |                                |                           |      |                    |              |      |
| 2 Total number of independent contractors (i   | ncluding but no         | ot lin                         | nited                 | d to t        | hos          | se lis                          | ted    | above) who received mo         | ore than                  |      |                    |              |      |

Form **990** (2023)

Form 990 (2023) ANDEAN
Part VIII Statement of Revenue

|  |    |   | Check if Schedule O cont                | ains a respor | nse d    | or note to anv lin | e in this Part VIII |                   |                  |                                    |
|--|----|---|---|---------------|----------|--------------------|---------------------|-------------------|------------------|------------------------------------|
|  |    |   |   |               |          | <b>,</b>           | (A)                 | (B)               | (C)              | (D)                                |
|  |    |   |   |               |          |                    | Total revenue       | Related or exempt | Unrelated        | Revenue excluded<br>from tax under |
|  |    |   |   |               |          |                    |                     | function revenue  | business revenue | sections 512 - 514                 |
| Sυ   | 1  | _ | Federated campaigns                     | 1a            |          |                    |                     |                   |                  |                                    |
| Contributions, Gifts, Grants and Other Similar Amounts | •  |   | Membership dues                         |               |          |                    |                     |                   |                  |                                    |
| S S  |    |   | Fundraising events                      |               |          | 537,841.           |                     |                   |                  |                                    |
| fts,   |    |   | Related organizations                   |               |          | 337,041.           |                     |                   |                  |                                    |
| ij gi  |    |   |   |               |          |                    |                     |                   |                  |                                    |
| ons,   |    |   | Government grants (contribut            |               |          |                    |                     |                   |                  |                                    |
| utic   |    | T | All other contributions, gifts, gran    |               | 1        | 118,623.           |                     |                   |                  |                                    |
| ĕ  |    |   | similar amounts not included abo        |               | <u> </u> | 110,023.           |                     |                   |                  |                                    |
| ont  |    | _ | Noncash contributions included in lines |               |          |                    | 1 656 464           |                   |                  |                                    |
| O g  |    | n | Total. Add lines 1a-1f                  |               |          |                    | 1,656,464.          |                   |                  |                                    |
|  |    |   |   |               |          | Business Code      |                     |                   |                  |                                    |
| ce   | 2  | а |   |               | _        |                    |                     |                   |                  |                                    |
| ervi   |    | b |   |               | _        |                    |                     |                   |                  |                                    |
| S  |    | С |   |               |          |                    |                     |                   |                  |                                    |
| ran<br>Sev   |    | d |   |               | _        |                    |                     |                   |                  |                                    |
| Program Service<br>Revenue                             |    | е |   |               | _        |                    |                     |                   |                  |                                    |
| <u>-</u>   |    | f | All other program service reve          | enue          |          |                    |                     |                   |                  |                                    |
|  |    | g | Total. Add lines 2a-2f                  |               |          |                    |                     |                   |                  |                                    |
|  | 3  |   | Investment income (including            | dividends, in | tere     | st, and            |                     |                   |                  |                                    |
|  |    |   | other similar amounts)                  |               |          |                    | 205,335.            |                   |                  | 205,335.                           |
|  | 4  |   | Income from investment of tax           |               |          |                    |                     |                   |                  |                                    |
|  | 5  |   | Royalties                               |               |          |                    |                     |                   |                  |                                    |
|  |    |   |   | (i) Real      |          | (ii) Personal      |                     |                   |                  |                                    |
|  | 6  | а | Gross rents 6a                          | 1             |          |                    |                     |                   |                  |                                    |
|  |    |   | Less: rental expenses 6b                |               |          |                    |                     |                   |                  |                                    |
|  |    | С | Rental income or (loss) 6c              | ;             |          |                    |                     |                   |                  |                                    |
|  |    |   | Net rental income or (loss)             |               |          |                    |                     |                   |                  |                                    |
|  | 7  |   | Gross amount from sales of              | (i) Securiti  |          | (ii) Other         |                     |                   |                  |                                    |
|  |    |   | assets other than inventory 7a          |               |          |                    |                     |                   |                  |                                    |
|  |    | b | Less: cost or other basis               |               |          |                    |                     |                   |                  |                                    |
| <u>o</u>   |    | _ | and sales expenses <b>7b</b>            |               |          |                    |                     |                   |                  |                                    |
| her Revenue  |    | c | Gain or (loss) 7c                       |               |          |                    |                     |                   |                  |                                    |
| ě  |    | Ч | Net gain or (loss)                      | 1             |          |                    |                     |                   |                  |                                    |
| 푸  | ٥  |   | Gross income from fundraising ev        |               | ·····    |                    |                     |                   |                  |                                    |
| Oth  | 0  | а | including \$ 537,8                      |               |          |                    |                     |                   |                  |                                    |
| ١  |    |   | contributions reported on line          |               |          |                    |                     |                   |                  |                                    |
|  |    |   | Part IV, line 18                        | ,             | 8a       | 0.                 |                     |                   |                  |                                    |
|  |    | h | Less: direct expenses                   |               | 8b       |                    |                     |                   |                  |                                    |
|  |    |   | Net income or (loss) from fund          |               | _        | 10,550.            | -10,936.            |                   |                  | -10,936.                           |
|  | 0  |   | Gross income from gaming at             | -             | .s_      |                    | 10,550.             |                   |                  | 10,550.                            |
|  | 9  | d |   |               | 9a       |                    |                     |                   |                  |                                    |
|  |    |   | Part IV, line 19                        |               | 9a<br>9b |                    |                     |                   |                  |                                    |
|  |    |   | Less: direct expenses                   |               |          |                    |                     |                   |                  |                                    |
|  | 40 |   | Net income or (loss) from gam           |               |          |                    |                     |                   |                  |                                    |
|  | 10 | а | Gross sales of inventory, less          |               |          |                    |                     |                   |                  |                                    |
|  |    |   | and allowances                          |               | 10a      |                    |                     |                   |                  |                                    |
|  |    |   | Less: cost of goods sold                |               | 10b      |                    |                     |                   |                  |                                    |
| _  |    | С | Net income or (loss) from sale          | s of inventor | /        |                    |                     |                   |                  |                                    |
| <u>s</u>   |    |   |   |               |          | Business Code      |                     |                   |                  |                                    |
| Miscellaneous<br>Revenue                               | 11 |   |   |               |          |                    |                     |                   |                  |                                    |
| lan<br>ent   |    | b |   |               | _        |                    |                     |                   |                  |                                    |
| sel<br>Sev   |    | С |   |               |          |                    |                     |                   |                  |                                    |
| Mis  |    |   | All other revenue                       |               |          |                    |                     |                   |                  |                                    |
| $\overline{}$  |    | е | Total. Add lines 11a-11d                |               |          |                    | 1 050 050           |                   |                  | 104 222                            |
|  | 12 |   | Total revenue. See instructions         |               |          |                    | 1,850,863.          | 0.                | 0.               | 194,399.                           |

Part IX | Statement of Functional Expenses Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) Check if Schedule O contains a response or note to any line in this Part IX (C) Management and general expenses (D) Do not include amounts reported on lines 6b. Program service expenses Total expenses Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ....... 765,401. 765,401. Benefits paid to or for members ..... Compensation of current officers, directors, 434,817 144,939. 144,939. 144,939. 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) Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 21,618. 7,206. 7,206. 7,206. 10 Payroll taxes Fees for services (nonemployees): Management Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 16,510. 14,685. 1,825. column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 23,670. 3,454. 3,454. 16,762. Office expenses 13 Information technology 14 15 Royalties 16 Occupancy 8,684. 726. 7,958. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 2,978. 2,978. Conferences, conventions, and meetings 19 20 Payments to affiliates 21 22 Depreciation, depletion, and amortization 29,052. 9,684. 9,684. 9,684. 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) 131,658. 131,658. BAD DEBT 7,769. **MISCELLANEOUS** 6,531. 1,238. 3,622. 3,622. **MEALS** 2,565 2,565. d BANK CHARGES All other expenses 1,448,344. 1,065,320. 189,790. 193,234. 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.

Form 990 (2023)

Check here

if following SOP 98-2 (ASC 958-720)

#### Part X Balance Sheet Check if Schedule O contains a response or note to any line in this Part X (A) Beginning of year (B) End of year 212,199. 50,849. 1 Cash - non-interest-bearing 2,041,280. 2,584,560. Savings and temporary cash investments 2 3 Pledges and grants receivable, net 3 Accounts receivable, net 4 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) Notes and loans receivable, net 7 Inventories for sale or use 8 Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other 9,153. basis. Complete Part VI of Schedule D \_\_\_\_\_\_ 10a b Less: accumulated depreciation 10b 10c 261,090. 330,038. 11 11 Investments - publicly traded securities Investments - other securities. See Part IV, line 11 12 12 Investments - program-related. See Part IV, line 11 13 13 14 14 Intangible assets Other assets. See Part IV, line 11 15 15 2,514,569. 2,965,447. 16 **Total assets.** Add lines 1 through 15 (must equal line 33) 16 Accounts payable and accrued expenses 17 17 18 18 Grants payable 19 Deferred revenue 19 Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 Secured mortgages and notes payable to unrelated third parties 23 23 24 Unsecured notes and loans payable to unrelated third parties 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 25 of Schedule D 418. 937. 26 **Total liabilities.** Add lines 17 through 25 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 2,514,151. 27 2,739,510. 27 Net assets without donor restrictions Net assets with donor restrictions 225,000. Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 31 Retained earnings, endowment, accumulated income, or other funds 31 2,514,151. 2,964,510. Total net assets or fund balances 32 32

2,965,447. Form **990** (2023)

Total liabilities and net assets/fund balances

2,514,569.

33

| Pa | T XI Reconciliation of Net Assets   |          |             |     |             |  |
|----|---|----------|-------------|-----|-------------|--|
|    | Check if Schedule O contains a response or note to any line in this Part XI   |          |             |     |             |  |
|    |   |          |             |     |             |  |
| 1  | Total revenue (must equal Part VIII, column (A), line 12)   |          | <u>1,85</u> |     |             |  |
| 2  | Total expenses (must equal Part IX, column (A), line 25)  | 2        | 1,44        |     |             |  |
| 3  | Revenue less expenses. Subtract line 2 from line 1  | 3        |             | 2,5 |             |  |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                             | 4        | 2,51        |     |             |  |
| 5  | Net unrealized gains (losses) on investments  | 5        | 4           | 7,8 | 40.         |  |
| 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       | 2,96        | 4,5 | <u> 10.</u> |  |
| Pa | t XII Financial Statements and Reporting  |          |             |     |             |  |
|    | Check if Schedule O contains a response or note to any line in this Part XII  |          |             |     |             |  |
|    |   |          |             | Yes | No          |  |
| 1  | Accounting method used to prepare the Form 990: Cash X Accrual Other  |          |             |     |             |  |
|    | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule        | O.       |             |     |             |  |
| 2a | 2a Were the organization's financial statements compiled or reviewed by an independent accountant?                    |          |             |     |             |  |
|    | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed       | on a     |             |     |             |  |
|    | separate basis, consolidated basis, or both:  |          |             |     |             |  |
|    | Separate basis Consolidated basis Both consolidated and separate basis  |          |             |     |             |  |
| b  | Were the organization's financial statements audited by an independent accountant?                                    |          | 2b          | X   |             |  |
|    | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate      | basis,   |             |     |             |  |
|    | consolidated basis, or both:  |          |             |     |             |  |
|    | X Separate basis Consolidated basis Both consolidated and separate basis  |          |             |     |             |  |
| С  | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the    | audit,   |             |     |             |  |
|    | review, or compilation of its financial statements and selection of an independent accountant?                        |          | 2c          | X   |             |  |
|    | If the organization changed either its oversight process or selection process during the tax year, explain on Scho    | 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       |          |             |     |             |  |
|    | Uniform Guidance, 2 C.F.R. Part 200, Subpart F?   |          | 3a          |     | X           |  |
| b  | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required |          |             |     |             |  |
|    | or audits, explain why on Schedule O and describe any steps taken to undergo such audits                              |          | 3b          |     |             |  |
|    |   |          | Form        | 990 | (2023)      |  |

332012 12-21-23

#### **SCHEDULE A**

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

### **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

**Employer identification number** 

ANDEAN HEALTH AND DEVELOPMENT 39-1809174 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 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 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 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 ANDEAN HEALTH AND DEVELOPMENT, INC. 39-1809 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                      | 71                    | 1                    | ,                     |                     |                    |                 |
|------|--|-----------------------|----------------------|-----------------------|---------------------|--------------------|-----------------|
| Cale | ndar year (or fiscal year beginning in)      | (a) 2019              | <b>(b)</b> 2020      | (c) 2021              | (d) 2022            | (e) 2023           | (f) Total       |
|      | Gifts, grants, contributions, and            | , ,                   | ` ,                  | ` ,                   | , ,                 | , ,                |                 |
|      | membership fees received. (Do not            |                       |                      |                       |                     |                    |                 |
|      | include any "unusual grants.")               | 2636127.              | 1522750.             | 2181653.              | 2896983.            | 1656464.           | 10893977.       |
| 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                 | 2636127.              | 1522750.             | 2181653.              | 2896983.            | 1656464.           | 10893977.       |
| 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)                                   |                       |                      |                       |                     |                    | 3776254.        |
| 6    | Public support. Subtract line 5 from line 4. |                       |                      |                       |                     |                    | 7117723.        |
| Sec  | ction B. Total Support                       |                       |                      |                       |                     |                    |                 |
| Cale | ndar year (or fiscal year beginning in)      | (a) 2019              | <b>(b)</b> 2020      | (c) 2021              | (d) 2022            | (e) 2023           | (f) Total       |
| 7    | Amounts from line 4                          | 2636127.              | 1522750.             | 2181653.              | 2896983.            | 1656464.           | 10893977.       |
| 8    | Gross income from interest,                  |                       |                      |                       |                     |                    |                 |
|      | dividends, payments received on              |                       |                      |                       |                     |                    |                 |
|      | securities loans, rents, royalties,          |                       |                      |                       |                     |                    |                 |
|      | and income from similar sources              | 666.                  | 448.                 | 9,500.                | 125,678.            | 205,335.           | 341,627.        |
| 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.)                 |                       |                      |                       |                     |                    |                 |
| 11   | <b>Total support.</b> Add lines 7 through 10 |                       |                      |                       |                     |                    | 11235604.       |
| 12   | Gross receipts from related activities,      | etc. (see instruction | ns)                  |                       |                     | 12                 |                 |
| 13   | First 5 years. If the Form 990 is for th     | ne organization's fir | st, second, third, f | ourth, or fifth tax y | ear as a section 5  | 01(c)(3)           |                 |
|      | organization, check this box and stop        | here                  |                      |                       |                     |                    |                 |
| Sec  | ction C. Computation of Publi                | c Support Per         | centage              |                       |                     |                    |                 |
| 14   | Public support percentage for 2023 (I        | ine 6, column (f), d  | ivided by line 11, c | olumn (f))            |                     | 14                 | 63.35 %         |
| 15   | Public support percentage from 2022          | Schedule A, Part      | II, line 14          |                       |                     | 15                 | 60.69 <u>%</u>  |
| 16a  | 33 1/3% support test - 2023. If the          | organization did no   | t check the box or   | line 13, and line 1   | 14 is 33 1/3% or m  | ore, check this bo | x and           |
|      | stop here. The organization qualifies        | as a publicly suppo   | orted organization   |                       |                     |                    | X               |
| b    | 33 1/3% support test - 2022. If the          |                       |                      |                       |                     |                    |                 |
|      | and stop here. The organization qual         | ifies as a publicly s | upported organiza    | ition                 |                     |                    |                 |
| 17a  | 10% -facts-and-circumstances test            |                       |                      |                       |                     |                    |                 |
|      | and if the organization meets the fact       | s-and-circumstance    | es test, check this  | box and stop her      | re. Explain in Part | VI how the organia | zation          |
|      | meets the facts-and-circumstances te         | st. The organizatio   | n qualifies as a pu  | blicly supported or   | rganization         |                    |                 |
| b    | 10% -facts-and-circumstances test            | - 2022. If the org    | anization did not c  | heck a box on line    | 13, 16a, 16b, or 1  | 7a, and line 15 is | 10% or          |
|      | more, and if the organization meets the      | ne facts-and-circum   | stances test, ched   | ck this box and st    | op here. Explain ir | n Part VI how the  |                 |
|      | organization meets the facts-and-circu       |                       |                      |                       |                     |                    |                 |
| 18   | Private foundation. If the organization      | n did not check a l   | oox on line 13, 16a  | a, 16b, 17a, or 17b   | , check this box ar | nd see instruction | s               |
|      |  | <u> </u>              | <u> </u>             | <u> </u>              | <u></u>             | Schedule A         | (Form 990) 2023 |

Part

| Part III Support Schedule for O   | rganizations       | Described in S      | 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 Pa | art II. If the organiz | ation fails to |
| qualify under the tests listed be Section A. Public Support   | elow, please comp  | lete Part II.)      |                     |                     |                        |                |
| Calendar year (or fiscal year beginning in)  Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | <b>(a)</b> 2019    | <b>(b)</b> 2020     | (c) 2021            | (d) 2022            | (e) 2023               | (f) Total      |

| 2 | Gross receipts from admissions,<br>merchandise sold or services per-<br>formed, or facilities furnished in<br>any activity that is related to the<br>organization's tax-exempt purpose |  |  |  |
|---|--|--|--|--|
| 3 | Gross receipts from activities that are not an unrelated trade or business under section 513   |  |  |  |
| 4 | Tax revenues levied for the organ-<br>ization's benefit and either paid to<br>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   |  |  |  |
| 7 | <b>a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |  |  |  |
|   | b Amounts included on lines 2 and 3 received<br>from other than disqualified persons that<br>exceed the greater of \$5,000 or 1% of the<br>amount on line 13 for the year              |  |  |  |

## 8 Public support. (Subtract line 7c from line 6.)

c Add lines 7a and 7b

| Section B. Total Support   |                 |                 |          |          |          |           |
|--|-----------------|-----------------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)  | <b>(a)</b> 2019 | <b>(b)</b> 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 9 Amounts from line 6  |                 |                 |          |          |          |           |
| 10a Gross income from interest,<br>dividends, payments received on<br>securities loans, rents, royalties,<br>and income from similar sources |                 |                 |          |          |          |           |
| <b>b</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<br>activities not included on line 10b,<br>whether or not the business is<br>regularly carried on      |                 |                 |          |          |          |           |
| or loss from the sale of capital assets (Explain in Part VI.)  |                 |                 |          |          |          |           |
| 13 Total support. (Add lines 9, 10c, 11, and 12.)  |                 |                 |          |          |          |           |

| 17  | First 3 years. If the Form 350 is for the organization's first, second, third, for first ax year as a section 50 1(5)(5) organization, |  |
|-----|--|--|
|     | check this box and stop here   |  |
| Sec | ction C. Computation of Public Support Percentage  |  |

| Check this box and <b>stop here</b>  |                   |               |
|--|-------------------|---------------|
| Section C. Computation of Public Support Percentage  |                   |               |
| 15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))                       | 15                | 9/            |
| 16 Public support percentage from 2022 Schedule A, Part III, line 15   | 16                | 9/            |
| Section D. Computation of Investment Income Percentage   |                   |               |
| 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))                  | 17                | 9/            |
| 18 Investment income percentage from 2022 Schedule A, Part III, line 17  | 18                | 9/            |
| 19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more that | an 33 1/3%, and I | ine 17 is not |
| more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization | nization          |               |
| b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is   | more than 33 1/3  | 3%, and       |
| line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly su      | pported organiza  | tion          |

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

### Part IV | Supporting Organizations

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

#### Section A. All Supporting Organizations

- 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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| Par  | rt IV   Supporting Organizations (continued)  |            |     |    |
|------|---|------------|-----|----|
|      |   |            | Yes | No |
| 11   | Has the organization accepted a gift or contribution from any of the following persons?   |            |     |    |
| а    | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and  |            |     |    |
|      | 11c below, the governing body of a supported organization?  | 11a        |     |    |
| b    | A family member of a person described on line 11a above?  | 11b        |     |    |
| С    | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide  |            |     |    |
|      | detail in Part VI.  | 11c        |     |    |
| Sect | tion B. Type I Supporting Organizations   |            |     |    |
|      |   |            | Yes | No |
| 1    | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or  |            |     |    |
|      | more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,   |            |     |    |
|      | directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> 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          |     |    |
| Sect | tion C. Type II Supporting Organizations  |            |     |    |
|      |   |            | Yes | No |
| 1    | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors  |            |     |    |
|      | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control   |            |     |    |
|      | or management of the supporting organization was vested in the same persons that controlled or managed  |            |     |    |
|      | the supported organization(s).  | 1          |     |    |
| Sect | tion D. All Type III Supporting Organizations   |            |     |    |
|      |   |            | Yes | No |
| 1    | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the  |            |     |    |
|      | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax   |            |     |    |
|      | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the  |            |     |    |
|      | organization's governing documents in effect on the date of notification, to the extent not previously provided?  | 1          |     |    |
| 2    | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported  |            |     |    |
|      | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in 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   | าstruction |     |    |
| 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   |            |     |    |
|      | 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  |            |     |    |
|      | these activities but for the organization's involvement.  | 2b         |     |    |
| 3    | Parent of Supported Organizations. Answer lines 3a and 3b below.  |            |     |    |
| а    | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or   |            |     |    |
| _    | trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.   | 3a         |     |    |
| b    | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each   |            |     |    |

3b

| Pa   | t V Type III Non-Functionally Integrated 509(a)(3) Supporti   | ng Organi       | zations                  |                                |  |  |  |
|------|---|-----------------|--------------------------|--------------------------------|--|--|--|
| 1    | Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( explain in Part VI). See instructions. |                 |                          |                                |  |  |  |
|      | All other Type III non-functionally integrated supporting organizations mu  |                 | •                        |                                |  |  |  |
| Sect | ion A - Adjusted Net Income   |                 | (A) Prior Year           | (B) Current Year<br>(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<br>(optional) |  |  |  |
| 1    | Aggregate fair market value of all non-exempt-use assets (see   |                 |                          |                                |  |  |  |
|      | instructions for short tax year or assets held for part of year):   |                 |                          |                                |  |  |  |
| a    | Average monthly value of securities   | 1a              |                          |                                |  |  |  |
| b    | Average monthly cash balances   | 1b              |                          |                                |  |  |  |
| С    | Fair market value of other non-exempt-use assets  | 1c              |                          |                                |  |  |  |
|      | Total (add lines 1a, 1b, and 1c)  | 1d              |                          |                                |  |  |  |
| е    | Discount claimed for blockage or other factors  |                 |                          |                                |  |  |  |
|      | (explain in detail in Part VI):   |                 |                          |                                |  |  |  |
| 2    | Acquisition indebtedness applicable to non-exempt-use assets  | 2               |                          |                                |  |  |  |
| 3    | Subtract line 2 from line 1d.   | 3               |                          |                                |  |  |  |
| 4    | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,   |                 |                          |                                |  |  |  |
|      | see instructions).  | 4               |                          |                                |  |  |  |
| 5    | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5               |                          |                                |  |  |  |
| 6    | Multiply line 5 by 0.035.   | 6               |                          |                                |  |  |  |
| 7    | Recoveries of prior-year distributions  | 7               |                          |                                |  |  |  |
| 8    | Minimum Asset Amount (add line 7 to line 6)   | 8               |                          |                                |  |  |  |
| Sect | ion C - Distributable Amount  |                 |                          | Current Year                   |  |  |  |
| 1    | Adjusted net income for prior year (from Section A, line 8, column A)   | 1               |                          |                                |  |  |  |
| 2    | Enter 0.85 of line 1.   | 2               |                          |                                |  |  |  |
| 3    | Minimum asset amount for prior year (from Section B, line 8, column A)  | 3               |                          |                                |  |  |  |
| 4    | Enter greater of line 2 or line 3.  | 4               |                          |                                |  |  |  |
| 5    | Income tax imposed in prior year  | 5               |                          |                                |  |  |  |
| 6    | Distributable Amount. Subtract line 5 from line 4, unless subject to  |                 |                          |                                |  |  |  |
|      | emergency temporary reduction (see instructions).   | 6               |                          |                                |  |  |  |
| 7    | Check here if the current year is the organization's first as a non-function  | ally integrated | Type III supporting orga | nization (see                  |  |  |  |
|      | instructions).  | . •             |                          | •                              |  |  |  |

Schedule A (Form 990) 2023

| Sche | ule A (Form 990) 2023 ANDEAN HEALTH AND DEVELOPMENT, INC. 39-1809174 Page 7                                     |      |               |  |  |  |  |  |  |
|------|---|------|---------------|--|--|--|--|--|--|
| Pa   | rt V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continu                           | ied) |               |  |  |  |  |  |  |
| Sect | ion D - Distributions   |      | Current Year  |  |  |  |  |  |  |
| 1    | Amounts paid to supported organizations to accomplish exempt purposes   | 1    |               |  |  |  |  |  |  |
| 2    | Amounts paid to perform activity that directly furthers exempt purposes of supported                            |      |               |  |  |  |  |  |  |
|      | organizations, in excess of income from activity  | 2    |               |  |  |  |  |  |  |
| 3    | Administrative expenses paid to accomplish exempt purposes of supported organizations                           | 3    |               |  |  |  |  |  |  |
| 4    | Amounts paid to acquire exempt-use assets   | 4    |               |  |  |  |  |  |  |
| 5    | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)                          | 5    |               |  |  |  |  |  |  |
| 6    | Other distributions (describe in Part VI). See instructions.  | 6    |               |  |  |  |  |  |  |
| 7    | Total annual distributions. Add lines 1 through 6.  | 7    |               |  |  |  |  |  |  |
| 8    | Distributions to attentive supported organizations to which the organization is responsive                      |      |               |  |  |  |  |  |  |
|      | (provide details in Part VI). See instructions.   | 8    |               |  |  |  |  |  |  |
| 9    | Distributable amount for 2023 from Section C, line 6  | 9    |               |  |  |  |  |  |  |
| 10   | Line 8 amount divided by line 9 amount  | 10   |               |  |  |  |  |  |  |
|      | (i) (ii)  |      | (iii)         |  |  |  |  |  |  |
|      | I la alculation de la constanta |      | Dietributeble |  |  |  |  |  |  |

| Section E - Distribution Allocations (see instructions)        | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2023 | (iii)<br>Distributable<br>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              |                             |  |   |
| <b>a</b> From 2018   |                             |  |   |
| <b>b</b> From 2019   |                             |  |   |
| <b>c</b> From 2020   |                             |  |   |
| <b>d</b> From 2021   |                             |  |   |
| <b>e</b> From 2022   |                             |  |   |
| f Total of lines 3a through 3e                                 |                             |  |   |
| <b>g</b> Applied to underdistributions of prior years          |                             |  |   |
| h Applied to 2023 distributable amount                         |                             |  |   |
| i Carryover from 2018 not applied (see instructions)           |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.       |                             |  |   |
| 4 Distributions for 2023 from Section D,                       |                             |  |   |
| line 7: \$   |                             |  |   |
| Applied to underdistributions of prior years                   |                             |  |   |
| <b>b</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>b</b> Excess from 2020                                      |                             |  |   |
| c Excess from 2021   |                             |  |   |
| d Excess from 2022   |                             |  |   |
| e Excess from 2023   |                             |  |   |

Schedule A (Form 990) 2023

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

## **Supplemental Financial Statements**

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

ANDEAN HEALTH AND DEVELOPMENT, INC.

**Employer identification number** 39-1809174

| Pai    |  |  | or Accounts. Complete if the          |
|--------|--|--|---------------------------------------|
|        | organization answered "Yes" on Form 990, Part IV, lir  | (a) Donor advised funds                      | (b) Funds and other accounts          |
| 4      | Total number at and of year  | (a) Donor advised funds                      | (b) i unus and other accounts         |
| 1<br>2 | Total number at end of year  |  |                                       |
| 3      | Aggregate value of grants from (during year)   |  |                                       |
| 4      | Aggregate value at end of year   |  |                                       |
| 5      | Did the organization inform all donors and donor advisors in   | writing that the assets held in donor advi-  | sed funds                             |
| Ū      | are the organization's property, subject to the organization's   | -  |                                       |
| 6      | Did the organization inform all grantees, donors, and donor a  |  |                                       |
| •      | for charitable purposes and not for the benefit of the donor of  |  |                                       |
|        |  |  |                                       |
| Par    |  |  |                                       |
| 1      | Purpose(s) of conservation easements held by the organizati  | on (check all that apply).                   |                                       |
|        | Preservation of land for public use (for example, recrea   | ation or education) Preservation of          | of a historically important land area |
|        | Protection of natural habitat  | Preservation of                              | of a certified historic structure     |
|        | Preservation of open space   |  |                                       |
| 2      | Complete lines 2a through 2d if the organization held a quali  | fied conservation contribution in the form   |                                       |
|        | day of the tax year.   |  | Held at the End of the Tax Year       |
| а      | Total number of conservation easements   |  | 2a                                    |
| b      | Total acreage restricted by conservation easements   |  |                                       |
|        | Number of conservation easements on a certified historic str   |  | 2c                                    |
| d      | Number of conservation easements included on line 2c acqu  |  |                                       |
|        | on a historic structure listed in the National Register  |  |                                       |
| 3      | Number of conservation easements modified, transferred, re-  | leased, extinguished, or terminated by the   | e organization during the tax         |
| _      | year   |  |                                       |
| 4      | Number of states where property subject to conservation ear  | •  | •                                     |
| 5      | Does the organization have a written policy regarding the per  |  |                                       |
| 6      | violations, and enforcement of the conservation easements in<br>Staff and volunteer hours devoted to monitoring, inspecting, |  |                                       |
| 0      | Stan and volunteer riours devoted to monitoring, inspecting,   | Trainding of violations, and emorcing con    | servation easements during the year   |
| 7      | Amount of expenses incurred in monitoring, inspecting, hand  | dling of violations, and enforcing conserva  | ation easements during the year       |
| •      | , and an expenses meaned in membering, mepeeting, name   | amig or violations, and ornoromig consorve   | ation basements daring the year       |
| 8      | Does each conservation easement reported on line 2d above  | e satisfy the requirements of section 170(   | n)(4)(B)(i)                           |
|        |  |  |                                       |
| 9      | In Part XIII, describe how the organization reports conservati   |  |                                       |
|        | balance sheet, and include, if applicable, the text of the footr   | note to the organization's financial statem  | ents that describes the               |
|        | organization's accounting for conservation easements.  |  |                                       |
| Par    | t III Organizations Maintaining Collections of   | f Art, Historical Treasures, or O            | ther Similar Assets.                  |
|        | Complete if the organization answered "Yes" on Form  | n 990, Part IV, line 8.                      |                                       |
| 1a     | If the organization elected, as permitted under FASB ASC 95  | 58, not to report in its revenue statement   | and balance sheet works               |
|        | of art, historical treasures, or other similar assets held for pul   | blic exhibition, education, or research in f | urtherance of public                  |
|        | service, provide in Part XIII the text of the footnote to its final  | ncial statements that describes these iter   | ns.                                   |
| b      | If the organization elected, as permitted under FASB ASC 95  | 58, to report in its revenue statement and   | balance sheet works of                |
|        | art, historical treasures, or other similar assets held for public   | exhibition, education, or research in furt   | herance of public service,            |
|        | provide the following amounts relating to these items.   |  |                                       |
|        | (i) Revenue included on Form 990, Part VIII, line 1  |  |                                       |
|        |  |  | · · · · · · · · · · · · · · · · · · · |
| 2      | If the organization received or held works of art, historical tre  |  | al gain, provide                      |
|        | the following amounts required to be reported under FASB A   |  | •                                     |
|        | Revenue included on Form 990, Part VIII, line 1  |  |                                       |
|        | Assets included in Form 990, Part X  |  |                                       |
| LHA    | For Paperwork Reduction Act Notice, see the Instructions   | 5 IUI FUIIII 99U.                            | Schedule D (Form 990) 2023            |

332051 09-28-23

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

# 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment

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

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |  |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|--|
| 1a Land   |                                      |                                 |                              |                |  |
| <b>b</b> Buildings  |                                      |                                 |                              |                |  |
| c Leasehold improvements  |                                      |                                 |                              |                |  |
| <b>d</b> Equipment  |                                      | 4,139.                          | 4,139.                       | 0.             |  |
| e Other   |                                      | 5,014.                          | 5,014.                       | 0.             |  |
| otal. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (R)) |                                      |                                 |                              |                |  |

Schedule D (Form 990) 2023

|   | TH AND DEVELO              | PMENT, INC.                            | 39-1809174 Page          |
|---|----------------------------|--|--------------------------|
| Part VII Investments - Other Securities   | l on Form 000 Port IV line | 11h Can Farm 000 Bart V line 10        |                          |
| Complete if the organization answered "Yes'  (a) Description of security or category (including name of security) | (b) Book value             | (c) Method of valuation: Cost or       | end-of-vear market value |
|   | (b) Dook value             | (c) Method of Valuation. Gost of       | end-or-year market value |
| (1) Financial derivatives   |                            |  |                          |
| (2) Closely held equity interests   |                            |  |                          |
| (3) Other(A)  |                            |  |                          |
| (B)   |                            |  |                          |
| (C)   |                            |  |                          |
| (D)   |                            |  |                          |
| (E)   |                            |  |                          |
| (F)   |                            |  |                          |
| (G)   |                            |  |                          |
| (H)   |                            |  |                          |
| Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))  |                            |  |                          |
| Part VIII Investments - Program Related.  |                            |  |                          |
| Complete if the organization answered "Yes"   | on Form 990, Part IV, line | 11c. See Form 990, Part X, line 13.    |                          |
| (a) Description of investment   | (b) Book value             | (c) Method of valuation: Cost or       | end-of-year market value |
| (1)   |                            |  | ·                        |
| (2)   |                            |  |                          |
| (3)   |                            |  |                          |
| (4)   |                            |  |                          |
| (5)   |                            |  |                          |
| (6)   |                            |  |                          |
| (7)   |                            |  |                          |
| (8)   |                            |  |                          |
| (9)   |                            |  |                          |
| Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))  |                            |  |                          |
| Part IX Other Assets  | •                          |  |                          |
| Complete if the organization answered "Yes'   | on Form 990, Part IV, line | 11d. See Form 990, Part X, line 15.    |                          |
| (a  | ) Description              |  | (b) Book value           |
| (1)   |                            |  |                          |
| (2)   |                            |  |                          |
| (3)   |                            |  |                          |
| (4)   |                            |  |                          |
| (5)   |                            |  |                          |
| (6)   |                            |  |                          |
| (7)   |                            |  |                          |
| (8)   |                            |  |                          |
| (9)   |                            |  |                          |
| Total. (Column (b) must equal Form 990, Part X, line 15, co   | ol. (B))                   |  |                          |
| Part X Other Liabilities  |                            |  |                          |
| Complete if the organization answered "Yes'   | on Form 990, Part IV, line | 11e or 11f. See Form 990, Part X, line | 25.                      |
| 1. (a) Description of liability   |                            |  | (b) Book value           |
| (1) Federal income taxes  |                            |  |                          |
| (2)   |                            |  |                          |
| (3)   |                            |  |                          |
| (4)   |                            |  |                          |
| (5)   |                            |  |                          |

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the X organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2023

(6) (7) (8) (9)

|          | 111DD111 11D  |                           | T.        |                 | 20 1     | 1000174             |
|----------|---|---------------------------|-----------|-----------------|----------|---------------------|
|          | edule D (Form 990) 2023 ANDEAN HEA  | ALTH AND DEVELOPME        |           |                 |          | L809174 Page 4      |
| ı aı     | Complete if the organization answered "Ye   |                           | to with i | tevenue per rie | tuiii    |                     |
| 1        | Total revenue, gains, and other support per audite  | 16                        |           |                 | 1        | 1,909,639.          |
|          | Amounts included on line 1 but not on Form 990,   |                           |           |                 |          | 1,303,033.          |
|          | Net unrealized gains (losses) on investments  | •                         | 2a        | 47,840.         |          |                     |
|          | Donated services and use of facilities  |                           | 2b        | 2,,0200         |          |                     |
|          | Recoveries of prior year grants   |                           | 2c        |                 |          |                     |
|          | Other (Describe in Part XIII.)  |                           | 2d        | 10,936.         |          |                     |
|          |   |                           |           | -               | 2e       | 58,776.             |
|          |   |                           |           |                 | 3        | 1,850,863.          |
|          | Amounts included on Form 990, Part VIII, line 12,   |                           |           |                 |          |                     |
|          | Investment expenses not included on Form 990, I   |                           | 4a        |                 |          |                     |
|          | Other (Describe in Part XIII.)  |                           | 4b        |                 |          |                     |
|          |   |                           |           |                 | 4c       | 0.                  |
| 5        |   |                           |           |                 | 5        | 1,850,863.          |
|          | art XII Reconciliation of Expenses per  | Audited Financial Stateme | nts With  | Expenses per F  |          |                     |
|          | Complete if the organization answered "Ye   |                           |           |                 |          |                     |
| 1        | Total expenses and losses per audited financial st  |                           |           |                 | 1        | 1,459,280.          |
|          | Amounts included on line 1 but not on Form 990,   |                           |           |                 |          |                     |
|          | Donated services and use of facilities  |                           | 2a        |                 |          |                     |
|          | Prior year adjustments  |                           | 2b        |                 |          |                     |
|          | Other losses  |                           | 2c        |                 |          |                     |
|          | Other (Describe in Part XIII.)  |                           |           | 10,936.         |          |                     |
|          | Add lines 2a through 2d   |                           |           |                 | 2e       | 10,936.             |
|          | Subtract line <b>2e</b> from line <b>1</b>  |                           |           |                 | 3        | 1,448,344.          |
|          | Amounts included on Form 990, Part IX, line 25, b   |                           |           |                 |          | · ·                 |
|          | Investment expenses not included on Form 990, I   |                           | 4a        |                 |          |                     |
|          | Other (Describe in Part XIII.)  |                           | 4b        |                 |          |                     |
|          |   |                           |           |                 | 4c       | 0.                  |
| 5        |   |                           |           |                 | 5        | 1,448,344.          |
|          | art XIII Supplemental Information   | <u> </u>                  |           |                 |          | , ,                 |
|          | vide the descriptions required for Part II, lines 3, 5, as 2d and 4b; and Part XII, lines 2d and 4b. Also com |                           |           |                 | ; Part X | x, line 2; Part XI, |
| PAF      | RT X, LINE 2:   |                           |           |                 |          |                     |
| ГНЕ      | E ORGANIZATION IS A NOT-FO  | R-PROFIT CORPORAT:        | ION AS    | DESCRIBED       | IN       | SECTION             |
| 501      | 1(C)(3) OF THE INTERNAL RE  | VENUE CODE AND, A         | CCORDI    | NGLY, IS E      | XEME     | T FROM              |
| FEL      | DERAL AND STATE INCOME TAX  | ES ON RELATED INCO        | OME PU    | RSUANT TO       | SECT     | TION                |
|          | 1(A) OF THE CODE AS OTHER   |                           |           |                 |          |                     |
| J U 1    | 1/11, OI THE CODE AD OTHER  | IMM A INIVALE FOR         | NUMIT     | V-11 •          |          |                     |
| <b>.</b> |   |                           |           |                 |          |                     |
| PAF      | RT XI, LINE 2D - OTHER ADJ  | USTMENTS:                 |           |                 |          |                     |

10,936. SPECIAL EVENTS NETTED WITH REVENUE

PART XII, LINE 2D - OTHER ADJUSTMENTS:

10,936. SPECIAL EVENTS NETTED WITH REVENUE

| Schedule D (Form 990) 2023                              | ANDEAN      | HEALTH  | AND | DEVELOPMENT, | INC. | 39-1809174 | Page 5 |
|---|-------------|---------|-----|--------------|------|------------|--------|
| Schedule D (Form 990) 2023 Part XIII Supplemental Infor | mation (con | tinued) |     |              |      |            |        |
|   |             |         |     |              |      |            |        |
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#### SCHEDULE F (Form 990)

Department of the Treasury

### Statement of Activities Outside the United States

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

Open to Public

OMB No. 1545-0047

Internal Revenue Service Name of the organization

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

Inspection

**Employer identification number** 

ANDEAN HEALTH AND DEVELOPMENT 39-1809174 INC. General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b. 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, X Yes the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. 3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.) (b) Number of (c) Number of (d) Activities conducted in the region (e) If activity listed in (d) (f) Total (a) Region employees, agents, and expenditures offices (by type) (such as, fundraising, prois a program service, for and in the region gram services, investments, grants to describe specific type independent investments contractors recipients located in the region) of service(s) in the region in the region in the region 0 0 0. 3 a Subtotal **b** Total from continuation 0 sheets to Part I ...... c Totals (add lines 3a 0. and 3b)

LHA 332071 11-29-23

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

Schedule F (Form 990) 2023

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

| 1<br>(a) Name of organization | <b>(b)</b> IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant                              | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of noncash assistance | (h) Description<br>of noncash<br>assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|-------------------------------|---|------------|---|--------------------------|---------------------------------|----------------------------------|---|---|
|                               |   |            | HEALTH CARE SERVICES<br>AND PHYSICIAN<br>TRAINING | 705,218.                 | WIRE TRANSFER                   |                                  | HOSPITAL<br>EQUIPMENT AND<br>SUPPLIES       | ₽MV   |
|                               |   |            |   |                          |                                 |                                  |   |   |
|                               |   |            |   |                          |                                 |                                  |   |   |
|                               |   |            |   |                          |                                 |                                  |   |   |
|                               |   |            |   |                          |                                 |                                  |   |   |
|                               |   |            |   |                          |                                 |                                  |   |   |
|                               |   |            |   |                          |                                 |                                  |   |   |
|                               |   |            |   |                          |                                 |                                  |   |   |

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

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2023

| Part III can be duplicated if ac | dditional space is neede<br>I |                          |                          |                                 | 1                                |                                       |  |
|----------------------------------|-------------------------------|--------------------------|--------------------------|---------------------------------|----------------------------------|---------------------------------------|--|
| (a) Type of grant or assistance  | <b>(b)</b> Region             | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of noncash assistance | (g) Description of noncash assistance | (h) Method o<br>valuation<br>(book, FMV,<br>appraisal, oth |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |
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|                                  |                               |                          |                          |                                 |                                  |                                       |  |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |
|                                  |                               |                          |                          |                                 |                                  |                                       |  |

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

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

Schedule F (Form 990) 2023

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

Department of the Treasury

#### Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Employer identification number Name of the organization 39-1809174 ANDEAN HEALTH AND DEVELOPMENT Part I Fundraising Activities. Complete if the organization answered "Yes" on 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. а Mail solicitations е Solicitation of non-government grants b Internet and email solicitations Solicitation of government grants Phone solicitations Special fundraising events С g d In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total 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.

332081 09-13-23

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

Schedule G (Form 990) 2023

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000

|                 |       | of fundraising event contributions and gro  |                         |                             |                       | s greater than \$5,000.                |
|-----------------|-------|---|-------------------------|-----------------------------|-----------------------|--|
|                 |       |   | (a) Event #1            | <b>(b)</b> Event #2         | (c) Other events NONE | (d) Total events (add col. (a) through |
|                 |       |   | BIKE RIDE               | (avant type)                | (total number)        | col. <b>(c)</b> )                      |
| e               |       |   | (event type)            | (event type)                | (total number)        |  |
| Revenue         | 1     | Gross receipts  | 537,841.                |                             |                       | 537,841.                               |
|                 | 2     | Less: Contributions   | 537,841.                |                             |                       | 537,841.                               |
|                 | 3     | Gross income (line 1 minus line 2)  |                         |                             |                       |  |
|                 | 4     | Cash prizes   |                         |                             |                       |  |
| "               | 5     | Noncash prizes  | 2,442.                  |                             |                       | 2,442.                                 |
| sesuec          | 6     | Rent/facility costs   |                         |                             |                       |  |
| Direct Expenses | 7     | Food and beverages  |                         |                             |                       |  |
|                 | 8     | Entertainment   |                         |                             |                       |  |
|                 |       | Other direct expenses   | 8,494.                  |                             |                       | 8,494.<br>10,936.                      |
|                 | 10    | Direct expense summary. Add lines 4 through   | 9 in column (d)         |                             |                       |  |
| D-              |       | Net income summary. Subtract line 10 from line  |                         |                             |                       | -10,936.                               |
| Pa              | ırt I |   | answered "Yes" on Form  | 990, Part IV, line 19, or i | reported more than    |  |
|                 |       | \$15,000 on Form 990-EZ, line 6a.   |                         | (b) Pull tabs/instant       |                       | (d) Total gaming (add                  |
| Revenue         |       |   | (a) Bingo               | bingo/progressive bingo     | (c) Other gaming      | col. (a) through col. (c))             |
| Rev             | 1     | Gross revenue   |                         |                             |                       |  |
| Se              | 2     | Cash prizes   |                         |                             |                       |  |
| Direct Expenses | 3     | Noncash prizes  |                         |                             |                       |  |
| irect E         | 4     | Rent/facility costs   |                         |                             |                       |  |
|                 | 5     | Other direct expenses   |                         |                             |                       |  |
|                 | _     | C. 1. | Yes %                   | Yes %                       | Yes %                 |  |
|                 | 6     | Volunteer labor   | No No                   | No                          | No 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) |                             |                       |  |
|                 |       |   |                         |                             |                       |  |
|                 |       | ter the state(s) in which the organization condu  |                         |                             |                       |  |
|                 |       | he organization licensed to conduct gaming ac No," explain:   |                         |                             |                       | Yes No                                 |
|                 | _     |   |                         |                             |                       |  |
|                 |       | ere any of the organization's gaming licenses re<br>Yes," explain:  |                         |                             |                       | Yes No                                 |
|                 | _     |   |                         |                             |                       |  |
|                 |       |   |                         |                             |                       |  |

332082 09-13-23 Schedule G (Form 990) 2023

| Sch | edule G (Form 990) 2023 ANDEAN HEALTH AND DEVELOPMENT, INC. 39-  | 1809174          | 4 Page 3    |
|-----|--|------------------|-------------|
| 11  | Does the organization conduct gaming activities with nonmembers?   | Yes              | No          |
|     | 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 conducted in:   |                  |             |
|     | The organization's facility  | 13a              | %           |
|     | o An outside facility  | 13b              | <del></del> |
|     | Enter the name and address of the person who prepares the organization's gaming/special events books and records:          | 100              | /0          |
| 14  | Efficient the frame and address of the person who prepares the organization's garning/special events books and records.    |                  |             |
|     | Name   |                  |             |
|     | Address  |                  |             |
| 15a | a Does the organization have a contract with a third party from whom the organization receives gaming revenue?             | Yes              | No          |
| b   | o 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  |                  |             |
| 40  |  |                  |             |
| 16  | Gaming manager information:  |                  |             |
|     | Name   |                  |             |
|     | Gaming manager compensation \$   |                  |             |
|     |  |                  |             |
|     | Description of services provided   |                  |             |
|     |  |                  |             |
|     |  |                  |             |
|     |  |                  |             |
|     | ☐ Director/officer ☐ Employee ☐ Independent contractor   |                  |             |
|     |  |                  |             |
| 17  | Mandatory distributions:   |                  |             |
|     | ·  |                  |             |
| a   | s the organization required under state law to make charitable distributions from the gaming proceeds to                   | Yes              | ☐ No        |
|     | retain the state gaming license?   | 1es              | NO          |
| b   | Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the |                  |             |
| Da  | organization's own exempt activities during the tax year \$  |                  |             |
| Pa  | Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pa              | rt III, lines 9, | , 9b, 10b,  |
|     | 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.                           |                  |             |
|     |  |                  |             |
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| Schedule G | i (Form 990)                     | ANDEAN                  | HEALTH  | AND | DEVELOPMENT, | INC. | 39-1809174 | Page 4 |
|------------|----------------------------------|-------------------------|---------|-----|--------------|------|------------|--------|
| Part IV    | (Form 990)<br>Supplemental Infor | mation <sub>(con:</sub> | tinued) |     |              |      |            |        |
|            |                                  |                         |         |     |              |      |            |        |
|            |                                  |                         |         |     |              |      |            |        |
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#### SCHEDULE J (Form 990)

Department of the Treasury

**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.

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

**ZUZ**3

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

ANDEAN HEALTH AND DEVELOPMENT, INC.

 $Employer\ identification\ number\\ 39-1809174$ 

| Pa         | Part I Questions Regarding Compensation  |                               |     |    |
|------------|--|-------------------------------|-----|----|
|            | ·  |                               | Yes | No |
| <b>1</b> a | a Check the appropriate box(es) if the organization provided any of the following to or for a p  | 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 of   | or residence for personal use |     |    |
|            | Travel for companions Payments for busine  | ess use of personal residence |     |    |
|            | Tax indemnification and gross-up payments Health or social club  | dues or initiation fees       |     |    |
|            | Discretionary spending account Personal services (su   | uch as maid, chauffeur, chef) |     |    |
|            |  |                               |     |    |
| b          | <b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regard                                 | rding payment or              |     |    |
|            | reimbursement or provision of all of the expenses described above? If "No," complete Part  | t III to explain              |     |    |
| 2          | 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurr   | red by all directors,         |     |    |
|            | trustees, and officers, including the CEO/Executive Director, regarding the items checked of   | 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 b  | y 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 surve   | ey or study                   |     |    |
|            | Form 990 of other organizations Approval by the boa  | rd or compensation committee  |     |    |
|            |  |                               |     |    |
| 4          | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respec  | ct to the filing              |     |    |
|            | organization or a related organization:  |                               |     |    |
| а          | a Receive a severance payment or change-of-control payment?  | 4a_                           |     | X  |
| b          | <b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan?   | 4b                            |     | X  |
| С          | c Participate in or receive payment from an equity-based compensation arrangement?   | 4c                            |     | X  |
|            | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each it   | tem 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 acc  | crue any compensation         |     |    |
|            | contingent on the revenues of:   |                               |     |    |
| а          | a The organization?  | 5a                            |     | X  |
| b          | <b>b</b> Any related organization?   | 5b                            |     | X  |
|            | 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 acc  | crue any compensation         |     |    |
|            | contingent on the net earnings of:   |                               |     |    |
| а          | a The organization?  | 6a                            |     | X  |
|            | <b>b</b> Any related organization?   | ا ما                          |     | Х  |
|            | If "Yes" on line 6a or 6b, describe in Part III.   |                               |     |    |
| 7          |  |                               |     |    |
|            | not described on lines 5 and 6? If "Yes," describe in Part III   |                               |     | X  |
| 8          | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract  | that was subject to the       |     | 1  |
|            | initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," described in Regulations section 53.4958-4(a)(3)? | be in Part III8               |     | X  |
| 9          | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure de   | escribed in                   |     |    |
|            | Regulations section 53.4958-6(c)?  | 9                             |     |    |

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           |             | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation |                                     |   | (C) Retirement and other deferred | (D) Nontaxable benefits | (E) Total of columns<br>(B)(i)-(D) | in column (B)                                    |
|------------------------------|-------------|--|-------------------------------------|---|-----------------------------------|-------------------------|------------------------------------|--|
|                              |             | (i) Base<br>compensation   | (ii) Bonus & incentive compensation | (iii) Other<br>reportable<br>compensation | compensation                      |                         |                                    | reported as deferred<br>on prior Form 990        |
| (1) DAVID GAUS, M.D., MPH/TM | (i)         | 247,206.   | 0.                                  | 2,800.                                    | 30,000.                           | 14,172.                 | 294,178.                           | 0.   |
| PRESIDENT                    | (ii)        | 0.   | 0.                                  | 0.  | 0.                                | 0.                      | 0.                                 | 0.   |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    | <del>                                     </del> |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    | <del> </del>                                     |
|                              | (i)         |  |                                     |   |                                   |                         |                                    | <del>                                     </del> |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)<br>(ii) |  |                                     |   |                                   |                         |                                    | <del>                                     </del> |
|                              | (i)         |  |                                     |   |                                   |                         |                                    | <del>                                     </del> |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
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|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    |  |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    |  |
|                              | (i)         |  |                                     |   |                                   |                         |                                    | <del>                                     </del> |
|                              | (ii)        |  |                                     |   |                                   |                         |                                    | 1 1/5 200) 2000                                  |

| Part III   Supplemental Information  |
|--|
| Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information. |
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#### SCHEDULE O (Form 990)

## Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

ANDEAN HEALTH AND DEVELOPMENT, INC.

Employer identification number

| ANDEAN HEADIN AND DEVELORMENT, INC. 35 1005174                              |
|---|
| FORM 990, PART VI, SECTION B, LINE 11B:                                     |
| BOARD MEMBERS RECEIVE A COPY OF THE FORM 990 FOR REVIEW PRIOR TO MAILING.   |
|   |
| FORM 990, PART VI, SECTION B, LINE 12C:                                     |
| ALL OFFICERS, DIRECTORS AND EMPLOYEES ARE INFORMED OF THE ORGANZATION'S     |
| CONFLICT OF INTEREST POLICY AND ARE INSTRUCTED TO NOTIFY THE BOARD OF       |
| DIRECTORS IF THEY HAVE ANY CONCERNS. THE BOARD OF DIRECTORS REVIEWS AND     |
| MONITORS ANY CONCERNS RELATED TO CONFLICT OF INTERESTS.                     |
|   |
| FORM 990, PART VI, SECTION B, LINE 15A:                                     |
| MEMBERS OF THE BOARD OF DIRECTORS ANNUALLY REVIEW THE COMPENSATION FOR THE  |
| EXECUTIVE DIRECTOR AND BASED UPON PRIOR SALARIES AND ANTICIPATED REVENUE    |
| THE BOARD MEMBERS OFFER THE EXECUTIVE DIRECTOR A COMPENSATION PACKAGE.      |
|   |
| FORM 990, PART VI, SECTION C, LINE 19:                                      |
| ALL FINANCIAL RECORDS ARE MAINTAINED BY THE TREASURER AND ARE AVAILABLE FOR |
| PUBLIC INSPECTION UPON REQUEST.   |
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