

# Youth Homes

Financial Statements

June 30, 2019 and 2018





## Independent Auditor's Report

Board of Directors  
Youth Homes  
Missoula, Montana

### Report on the Financial Statements

We have audited the accompanying financial statements of Youth Homes (the "Agency"), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Youth Homes as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

A handwritten signature in black ink that reads "Wipfli LLP".

Wipfli LLP

September 24, 2019  
Missoula, Montana

# Youth Homes

## Statements of Financial Position

As of June 30,	2019	2018
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 495,901	\$ 586,712
Current investments	1,578,574	1,499,019
Accounts receivable (net of allowance of \$3,200 in 2019 and \$3,200 in 2018)	353,813	406,412
Receivables from related party	22,346	19,670
Prepaid expenses	16,375	15,750
<b>Total current assets</b>	<b>2,467,009</b>	<b>2,527,563</b>
<b>Property and Equipment</b>		
Furniture and equipment	241,330	241,330
Vehicles	278,013	270,114
Buildings and improvements	3,311,589	3,291,915
Land	374,243	374,243
Accumulated depreciation	(2,098,774)	(1,943,171)
<b>Net property and equipment</b>	<b>2,106,401</b>	<b>2,234,431</b>
<b>Other Assets</b>		
Endowment investments	583,009	522,512
<b>Total other assets</b>	<b>583,009</b>	<b>522,512</b>
<b>Total assets</b>	<b>\$ 5,156,419</b>	<b>\$ 5,284,506</b>

# Youth Homes

## Statements of Financial Position

As of June 30,	2019	2018
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 61,863	\$ 58,716
Accrued payroll and payroll taxes payable	172,540	173,233
Accrued vacation payable	144,541	139,521
Current portion of long-term debt	41,983	40,729
Total current liabilities	420,927	412,199
Long-term debt, less current portion	191,013	219,416
Total liabilities	611,940	631,615
Net Assets		
Without donor restrictions	4,177,460	4,316,047
With donor restrictions	367,019	336,844
Total net assets	4,544,479	4,652,891
Total liabilities and net assets	\$ 5,156,419	\$ 5,284,506

See accompanying notes to financial statements.

# Youth Homes

## Statement of Activities

For the year ended June 30,	2019		
	Net assets without donor restrictions	Net assets with donor restrictions	Total
Public Support and Revenue:			
Public Support			
Donations	\$ 1,071,098	\$ 30,175	\$ 1,101,273
Revenue			
Grant revenues	720,417	-	720,417
Contract services	3,720,072	-	3,720,072
Management fees-Partnership	201,684	-	201,684
Rental income	5,650	-	5,650
Investment income, net	111,712	-	111,712
Miscellaneous income	13,517	-	13,517
Total Revenues	4,773,052	-	4,773,052
Total support and revenue	5,844,150	30,175	5,874,325
Expenses:			
Program Services			
Program support	4,898,136	-	4,898,136
Support Services			
Fundraising	355,245	-	355,245
Administration	729,356	-	729,356
Total Support Services	1,084,601	-	1,084,601
Total Expenses	5,982,737	-	5,982,737
Excess of support and revenue over (under) expenses	(138,587)	30,175	(108,412)
Change in net assets	(138,587)	30,175	(108,412)
Net assets at beginning of year	4,316,047	336,844	4,652,891
Net assets - end of year	\$ 4,177,460	\$ 367,019	\$ 4,544,479

See accompanying notes to financial statements.

# Youth Homes

## Statement of Activities

For the year ended June 30,	2018		
	Net assets without donor restrictions	Net assets with donor restrictions	Total
Public Support and Revenue:			
Public Support			
Donations	\$ 1,094,491	\$ 20,000	\$ 1,114,491
Revenue			
Grant revenues	747,188	-	747,188
Contract services	3,926,511	-	3,926,511
Management fees-Partnership	206,410	-	206,410
Rental income	7,107	-	7,107
Investment income, net	145,652	-	145,652
Miscellaneous income	17,948	-	17,948
Total Revenues	5,050,816	-	5,050,816
Total support and revenue	6,145,307	20,000	6,165,307
Expenses:			
Program Services			
Program support	5,026,659	-	5,026,659
Support Services			
Fundraising	300,511	-	300,511
Administration	648,875	-	648,875
Total Support Services	949,386	-	949,386
Total expenses	5,976,045	-	5,976,045
Excess of support and revenue over (under) expenses	169,262	20,000	189,262
Change in net assets	169,262	20,000	189,262
Net assets - Beginning of year	4,146,785	316,844	4,463,629
Net assets - end of year	\$ 4,316,047	\$ 336,844	\$ 4,652,891

See accompanying notes to financial statements.

# Youth Homes

## Statement of Functional Expenses

For the year ended June 30,	2019			
	Program Support	Fundraising	Administration	Total
<b>EXPENSES</b>				
Salaries and wages	\$ 2,884,960	\$ 202,755	\$ 413,287	\$ 3,501,002
Fringe benefits	483,075	33,941	69,213	586,229
Client direct assistance	355,012	-	4,075	359,087
Payroll taxes	220,671	15,511	30,206	266,388
Space costs	205,814	3,000	12,774	221,588
Depreciation	151,697	-	11,906	163,603
Purchased care services	119,440	-	-	119,440
Supplies	58,170	-	44,437	102,607
Repairs and maintenance	68,326	-	27,453	95,779
Events expense	-	95,538	-	95,538
Travel	72,526	-	6,770	79,296
Insurance	48,649	-	30,399	79,048
Contract services	73,970	-	-	73,970
Training	33,007	-	15,533	48,540
Grant expense	47,400	-	-	47,400
Advertising	33,568	-	9,555	43,123
Professional services	20,001	-	22,961	42,962
Postage, printing, publication	7,937	4,500	11,933	24,370
Interest expense	12,563	-	-	12,563
Miscellaneous	1,350	-	9,222	10,572
Bank charges	-	-	9,632	9,632
<b>Total</b>	<b>\$ 4,898,136</b>	<b>\$ 355,245</b>	<b>\$ 729,356</b>	<b>\$ 5,982,737</b>

See accompanying notes to financial statements.

# Youth Homes

## Statement of Functional Expenses

For the year ended June 30,	2018			
	Program Support	Fundraising	Administration	Total
<b>EXPENSES</b>				
Salaries and wages	\$ 3,065,296	\$ 176,887	\$ 364,475	\$ 3,606,658
Fringe benefits	513,038	29,606	61,002	603,646
Client direct assistance	287,897	-	1,099	288,996
Payroll taxes	227,546	13,532	27,871	268,949
Space costs	223,809	3,000	14,037	240,846
Depreciation	159,343	-	9,035	168,378
Supplies	49,600	-	49,268	98,868
Repairs and maintenance	65,156	-	33,285	98,441
Contract services	95,906	-	-	95,906
Purchased care services	91,358	-	-	91,358
Travel	80,399	-	5,144	85,543
Events expense	-	72,986	-	72,986
Insurance	51,690	-	11,764	63,454
Training	35,113	-	21,955	57,068
Advertising	25,007	-	15,910	40,917
Professional services	18,247	-	8,198	26,445
Postage, printing, publication	4,767	4,500	6,723	15,990
Grant expense	15,894	-	-	15,894
Interest expense	14,680	-	-	14,680
Miscellaneous	1,913	-	11,940	13,853
Bank charges	-	-	7,169	7,169
<b>Total</b>	<b>\$ 5,026,659</b>	<b>\$ 300,511</b>	<b>\$ 648,875</b>	<b>\$ 5,976,045</b>

See accompanying notes to financial statements.

# Youth Homes

## Statements of Cash Flows

Years Ended June 30,	2019	2018
Increase (decrease) in cash:		
Cash flows from operating activities:		
Change in net assets	\$ (108,412)	\$ 189,262
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	163,603	168,378
Realized and unrealized gain on investments	(72,440)	(115,842)
Loss on sale of fixed asset	1,000	-
Changes in operating assets and liabilities:		
Accounts receivable	52,599	930
Pledges receivable	-	5,000
Receivables from related party	(2,676)	176
Other receivables	-	400
Prepaid expenses	(625)	301
Accounts payable	3,147	(12,271)
Accrued liabilities	4,327	(6,245)
Split-interest agreement liability	-	(13,028)
<b>Net cash provided by operating activities</b>	<b>40,523</b>	<b>217,061</b>
Cash flows from investing activities:		
Purchases of fixed assets	(39,573)	(54,778)
Proceeds from sale of fixed assets	3,000	-
Cash flows from investments	(67,612)	(43,106)
<b>Net cash used in investing activities</b>	<b>(104,185)</b>	<b>(97,884)</b>
Cash flows from financing activities:		
Cash paid for principal on loans	(47,048)	(72,054)
Proceeds from loans	19,899	-
<b>Net cash used in financing activities</b>	<b>(27,149)</b>	<b>(72,054)</b>
Net change in cash	(90,811)	47,123
Cash at beginning of year	586,712	539,589
<b>Cash at end of year</b>	<b>\$ 495,901</b>	<b>\$ 586,712</b>
Supplemental cash flow information:		
Cash paid during the year for:		
Interest	\$ 12,563	\$ 14,680

See accompanying notes to financial statements.

# Youth Homes

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies**

#### **Organization**

Youth Homes (the "Agency") is a Montana private, non-profit corporation certified as a charitable organization. The Agency's corporate office is located in Missoula, Montana at 550 North California Street. Founded in 1971, Youth Homes provides three core and other services to care for and treat children and youth (ages 0 to 18) who are struggling with abuse, neglect, chaos, emotional challenges, substance abuse, family conflict, poor choices and legal problems. The Agency offers emergency shelters, therapeutic group homes, transitional living program, family care program including foster care, adoptive services and child and family counseling. As a licensed child placing and adoptive agency, Youth Homes recruits, screens, trains and places children into special foster homes. In addition, the Agency provides correctional placements in individual Guide Homes. Services are provided solely to Montana children. Priority is given to serving children closest to their homes. The Agency operates a shelter and four group homes in Missoula and dual licensed shelters in Hamilton and Kalispell. In Helena, the Agency operates a shelter and therapeutic group home. Our family services and family support services operate out of Missoula, Polson and Helena but serve children and youth throughout Western Montana. Youth Homes' efforts are always targeted at eventual family and permanent placement and a future for the children we serve beyond treatment and care and into their adulthood.

#### **Basis of Accounting**

The financial statements of the Agency have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States.

#### **Cash and Cash Equivalents**

Cash and cash equivalents include cash in banks and on hand, and highly liquid debt instruments that are readily convertible to known amounts of cash. Such debt instruments have maturities of three months or less from the date of purchase.

#### **Investments**

Investments consist of debt instruments with original maturities to the Agency in excess of three months and equity securities. The Agency has adopted ASC No. 958-320, Accounting for Certain Investments Held by Not-for-Profit Organizations. ASC No. 958-320 requires that investments in equity securities with readily determinable fair values and all investments in debt securities shall be measured at fair value with realized and unrealized gains and losses on investments reported in the Statement of Activity.

Per ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*, investment income is reported net of investment fees and expenses.

# Youth Homes

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Inventories**

The Agency does not record inventories in its financial records. Such items consist of office and operating supplies which are expensed when purchased. The amount of inventories on hand as of June 30, 2019 and 2018 are not considered material to these financial statements.

#### **Contribution Supports**

The Agency recognizes all unconditional gifts and promises to give in the period notified. Contributions are considered available for use without donor restrictions unless specifically restricted by the donor. Contributions received are recorded as net assets with donor restrictions when given a restriction for purpose and nature.

Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions which are reclassified to net assets without donor restrictions at the point when a stipulated time restriction ends, or a purpose restriction is accomplished unless restricted indefinitely.

#### **Revenue Recognition**

Contracts, grants, and other revenues are recognized when earned. As required by ASC No. 958-605-25, contributed service revenues result when donated services create or enhance non-financial assets or when they require specialized skills provided by people possessing those skills that would typically be purchased if not provided by donation. Contributed goods are valued at their estimated fair value at the date of contribution.

#### **Property and Equipment**

The Agency capitalizes equipment with a purchase price of at least \$5,000 and an expected life of at least 5 years. Property and equipment are carried at cost. Donated assets are valued at their estimated fair value at the date of contribution. Straight-line depreciation is used to depreciate assets over estimated lives of 5 to 27½ years.

#### **Program Activities and Expense Classification**

Program Support are the expenses associated with providing shelter, staff support, therapies, activities and opportunities to the residents and clients of our various programs and services. Each home and service is designed to meet individual needs and provide treatment specific to the youngsters and families for whom the program is designed. The Agency serves youth age's birth to 18 and in some cases beyond the age of 18. The Agency's homes and services include:

Dan Fox Family Care Program (DFFCP) started with a therapeutic foster care program in 1990 but, as the Program has progressed and grown, we have developed a broad array of services and approaches, all of which are focused on supporting the development of youth who are appropriate to a family setting.

# Youth Homes

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Program Activities and Expense Classification** (Continued)

Today, the DFFCP provides and supports family settings for the care of emotionally disturbed children, ranging in age from birth to eighteen. Services are provided to youth in foster care, kinship care, guardianship, adoptive homes or the child's birth family. DFFCP is also an adoption agency and works closely with the State in getting hard-to-place youth into adoption. DFFCP also provides home studies for families looking to adopt through other private and international adoption agencies. Families willing and able to foster and/or adopt children are recruited, screened and trained by the Agency, which holds a child-placing and adoption placement licenses from the State of Montana. Training is also available and offered to kinship and birth families as well.

Within the DFFCP, we operate a distinct Re-Entry Service, placing youngsters who have successfully completed institutional stays in the state's two "youth correctional facilities" at Miles City (Pine Hills Youth Care Facility) and Boulder (Riverside Youth Care Facility) into families provided through recruiting, screening and training of these mentoring families. These individuals and couples are supported from four sites (Missoula, Polson, Helena and Kalispell) in Western Montana. Youth Homes sub-contracts with Youth Dynamics Incorporated to provide these services in sites east of the continental divide with families there supported by offices in Butte, Bozeman, Great Falls and Billings. Youth Homes also, within this Reunification Service, provides family support services when the youth returns to the birth family rather than when a placement is needed.

In 2001 Youth Homes determined it was appropriate and needed to offer the same support to birth families that we had provided, for over a decade, to substitute families. Our Home Support Service provides Treatment Managers and In Home Therapists to families with "seriously emotionally disturbed youth" and services are often provided in the family home. Services include support, case planning, addressing and accessing needed services (from educational to medical), parent training, coaching and therapies. We provide this service through staff located in Missoula, Hamilton, Polson, Kalispell and Helena and range out of those locations as far as it is economically capable.

DFFCP contracts with the State Department of Public Health and Human Services to provide Transitional Living Support in all of Western Montana and the two surrounding counties. Staff work with youth, ages 15 ½ to 21, who are transitioning into adulthood without a permanent family. Work involves planning for emancipation, skill development and support. Work is done in coordination with the people who have the youth in care and those interested and committed to the youth into his or her future. DFFCP also offers Supported Independent Living Service (formerly Apartment Site Living) to youth who are aging out, mostly those who are wards of the State of Montana. This service offers an apartment living program whereby we provide short term startup funding and staff support for older adolescents as they move toward emancipation. Our staff makes significant contact weekly while working with the youth to secure housing, employment and continue school. Also, staff works with the youth to maintain or create a support system into their future. Our time frames in working with an emancipating youth range from as little as a month to as long as 6 months.

In 2011 DFFCP assumed the functions of Friends to Youth, previously a private non-profit in Missoula for thirty-five years. Of the two services absorbed in 2011, we have been able to sustain and grow an outpatient psychotherapy clinic, providing individual and family therapy to youth of all ages in need and their family members.

# Youth Homes

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Program Activities and Expense Classification** (Continued)

Shirley Miller Attention Home (located in Missoula) provides short-term shelter, respite, crisis care, positive youth development, case planning and functional assessments to youth, ages from ten to eighteen. The Shirley Miller Attention Home was started in 1976, and houses up to eight youth who are in need of help with emotional, family, or legal problems. It is a coeducational home and program.

The Youth Homes provides three dual-licensed programs that provide shelter and longer term group care for local youth. These programs combine the qualities of short term sheltering and longer term group care in one program that offers immediate and extended care and services.

The Flathead Youth Home (Kalispell) was opened in 1997 to serve youth in the Flathead communities of Montana and house up to eight youngsters.

Linda Massa Youth Home (Hamilton) opened in 2002 and also serves up to eight young people in similar needs of youth in Ravalli County. The Massa Home is more focused on longer term care to meet the unique and local needs of the communities of the Bitterroot.

In 2014, Youth Homes absorbed the long time Margaret Stuart Youth Home (Helena) which services Lewis & Clark County and the surrounding counties.

Today these "shelters" provide a comprehensive program and structure to address the varied issues (legal issues, protection, emotional challenges, etc.) and stays now ranging from as short as a day to as long as six to eight months and more. All three homes are coeducational. Staff provides 24-hour awake supervision and crisis care, long term placement, positive youth development, guidance, case planning, assessment and access to local resources as individual needs are determined.

Tom Roy Youth Guidance Home (TRYGH) provides longer-term care and transition for older adolescents, ages sixteen to eighteen, who are not in a position to emancipate from a family. The Home serves eight youth and is also a coeducational Home and Program. The Program targets preparation for emancipation and independent living with emphasis on finishing high school, skill development for emancipation, gaining work skills and experience, and saving money for independence. As with all of our group homes, we are committed to relationships with the youth in care that can give them the confidence and trust in others. Often these youngsters have a history of legal, emotional, social, academic, substance abuse, or family problems. The Tom Roy Youth Guidance Home was opened in 1971 and we targeted this critical need in 2002.

The TRYGH is the site for our Youth Farm. The Farm grows vegetables in collaboration with Garden City Harvest (GCH) and practices sustainable agriculture. A Farm Manager and Farm Assistant, provided by GCH, provides meaningful work and volunteer opportunities for residents of Youth Homes and fresh vegetables for all of our local group homes. Community shares are sold and provided to neighbors, friends and supporters of both agencies and those revenues support much of the costs of operating the Farm.

# Youth Homes

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Program Activities and Expense Classification** (Continued)

Youth Homes also provides four (4) "therapeutic group homes" which each meet the unique needs of seriously emotionally disturbed teens. All provide intensive treatment for up to six "severely emotionally disturbed" adolescents, ages twelve to eighteen, with behavior, relationship, trust, sexual, oppositional and conduct-related issues. Treatment goals include improving behavior, the ability to accept care, gaining a level of lesser care and supervision after treatment, and the eventual placement of the youths back into family, birth or substitute or emancipation. Added to the staff of any of our group homes are therapists who are located in and connected closely to the Home's Staff Team.

In Missoula we have the Susan Talbot Home for Girls, Susan Talbot Boys Home and Dennis Radtke Home for Boys. The original Talbot Center was started in 1985 with a 2nd home in 1986 and the 3rd developed in 1997. The homes and program have evolved into more targeted and clinically proven treatment over the years. The two boys' homes serve six boys and the girls' home serves six girls. In 2014 Youth Homes added the Jan Shaw Girls Home in Helena which serves six girls.

All four homes accept applications from throughout Montana with emphasis on placing youth closest to home.

Fundraising provides for the salaries and fringe benefits of a staff position and low-cost supplies and services for special events and activities designed to create public awareness and support for youth programs in the area.

Administration consists of funds used for administering the Agency, staff development and training, and general management costs of the Agency such as printing and supplies.

#### **Income Taxes**

Youth Homes is a nonprofit organization and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code.

#### **Cost Allocation**

The Agency allocates costs that can be identified specifically with a particular final cost objective, directly to the individual program, benefiting from those costs. Joint costs are allocated directly to individual programs using a base most appropriate to the particular cost being allocated.

# Youth Homes

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Advertising and Promotion**

Advertising and promotion costs are charged to operations when incurred. Advertising and promotion expense was \$43,123 and \$40,917 for the years ended June 30, 2019 and 2018, respectively.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management make estimates and assumptions that affect the reported assets, liabilities, revenues, and expenditures during the reporting period. Actual results could differ from those estimates.

#### **Reclassification**

Certain amounts in the prior periods have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported changes in net assets.

#### **Change in Accounting Policy**

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The organization implemented FASB ASU No. 2016-14 in the current year, applying the changes retrospectively. The new standards change the following aspects of the financial statements:

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements include a disclosure about liquidity and availability of resources (Note 6). The Agency has elected under the standard's adoption guidance to omit the liquidity disclosures for the year ended June 30, 2018.

# Youth Homes

## Notes to Financial Statements

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Change in Accounting Policy (Continued)

The changes have the following effect on net assets at June 30, 2018:

<i>Net Asset Class</i>	As Originally Presented	After Adoption of ASU 2016-14
Unrestricted net assets	\$ 4,316,047	\$ -
Permanently restricted net assets	336,844	-
Net assets without donor restrictions	-	4,316,047
Net assets with donor restrictions	-	336,844
<b>Total net assets</b>	<b>\$ 4,652,891</b>	<b>\$ 4,652,891</b>

#### Accounting Standards Update

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, *Revenue Recognition*, and most industry-specific guidance. When adopted, the amendments in the ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic entities for annual periods beginning after December 15, 2018. The Agency is currently evaluating the impact of the provisions of ASC 606.

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. This ASU provides guidance on the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous accounting standards and new disclosures on key information about leasing arrangements. The new standard supersedes current lease accounting requirements in FASB Accounting Standards Codification (ASC) Topic 840, *Leases*. When adopted, the amendments in the ASU must be applied using a modified retrospective approach. ASU No. 2016-02 is effective for nonpublic companies for annual periods beginning after December 15, 2019. The Agency is currently evaluating the impact of the provisions of ASC 842.

# Youth Homes

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Accounting Standards Update (Continued)

On June 21, 2018, the FASB Issued ASU 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The amendments in this update will assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2018, and for interim periods within fiscal years beginning after December 15, 2019, for transactions in which the entity serves as the resource recipient. Early application of the amendments in this update is permitted. The Agency is still evaluating the impact of the provisions of ASU Topic 958.

#### Note 2: Cash and Cash Equivalents

The Agency participates in a Sweep Repurchase Agreement through a reputable financial institution. Daily, the financial institution sells to the Agency an undivided fractional interest in the principal amount of securities or financial instruments. Market risks associated with this agreement are similar to market risks associated with the security purchased. The securities have a current market value equal to or greater than the principal amount of the transaction. The funds invested in the Sweep Agreement are not considered deposits and are not insured by the Federal Deposit Insurance Corporation; however, the funds are collateralized by the securities purchased with those funds. No amounts are considered at risk as of June 30, 2019 and 2018. Although management has expressed no intention to do so, the Agency may terminate the agreement at any time.

All funds invested in the Sweep Agreement are included in cash and cash equivalents due to the short-term nature of the investment. The funds invested in the Agreement are immediately available from the financial institution.

#### Note 3: Endowment Funds and Investments

The Agency's internal investment policy requires diversification between equity holdings, fixed income securities, and cash and cash equivalents. The purpose of the investments is to increase the stability of funding for the Agency and its services through the use of investment income to cover program development, special projects, and serves as an emergency reserve fund.

The Agency's investments consisted of the following as of June 30:

	2019	2018
Total investments at cost	\$ 1,844,585	\$ 1,831,444
Total investments at market	\$ 2,161,583	\$ 2,021,531
Less endowment investments at market	583,009	522,512
Current investments at market	\$ 1,578,574	\$ 1,499,019

# Youth Homes

## Notes to Financial Statements

### Note 3: Endowment Funds and Investments (Continued)

Of the amounts above, the Agency has an established permanent, irrevocable endowment fund in the amount of \$583,009 and \$522,512 for 2019 and 2018, respectively. The principal of restricted funds, \$367,019 and \$336,844, is intended to remain whole in perpetuity, with income earned being available for the charitable purposes of the Agency.

Activity related to the endowment funds consisted of:

<i>As of June 30, 2019</i>	Without Donor Restrictions	With Donor Restrictions
Beginning balance	\$ 185,668	\$ 336,844
Investment income	14,345	-
Net appreciation	20,513	-
Contributions	-	30,175
Investment fees	(4,536)	-
<b>Ending balance</b>	<b>\$ 215,990</b>	<b>\$ 367,019</b>

<i>As of June 30, 2018</i>	Without Donor Restrictions	With Donor Restrictions
Beginning balance	\$ 147,334	\$ 316,844
Investment income	12,189	-
Net appreciation	30,654	-
Contributions	-	20,000
Investment fees	(4,509)	-
<b>Ending balance</b>	<b>\$ 185,668</b>	<b>\$ 336,844</b>

Youth Homes' endowment consists of funds established for the support of the Agency. As required by GAAP, net assets associated with the endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. Agency management has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Youth Homes classifies as net assets with donor restrictions (a) the original value of gifts to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net assets with donor restrictions is classified as net assets without donor restrictions.

# Youth Homes

## Notes to Financial Statements

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### **Note 3: Endowment Funds and Investments** (Continued)

In accordance with SPMIFA, the Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purposes of the organization and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the organization, and (7) the investment policies of the organization.

### **Note 4: Fair Value Measurements**

ASC No. 820-10-35 prioritizes the inputs into three levels that may be used to measure fair value:

- Level 1: Applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.
- Level 2: Applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.
- Level 3: Applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during the years ended June 30, 2019 and 2018.

- Equity and debt securities are valued at the closing price reported on the active market on which the individual securities are traded.
- Money market - Valued at the net asset value of shares held by the organization at year-end.
- CDs - Valued at cost plus accrued interest which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Agency believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

# Youth Homes

## Notes to Financial Statements

### Note 4: Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Agency's assets and liabilities measured at fair value:

<i>June 30, 2019</i>	Level 1	Level 2	Level 3	Total Fair Value
Mutual funds	\$ 1,486,376	\$ -	\$ -	\$ 1,486,376
Common stock	647,661	-	-	647,661
<b>Total Mutual funds and stock</b>	<b>2,134,037</b>	<b>-</b>	<b>-</b>	<b>2,134,037</b>
Money markets	27,546	-	-	27,546
<b>Total assets</b>	<b>\$ 2,161,583</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,161,583</b>

<i>June 30, 2018</i>	Level 1	Level 2	Level 3	Total Fair Value
Mutual funds	\$ 1,262,207	\$ -	\$ -	\$ 1,262,207
Common stock	729,837	-	-	729,837
<b>Total Mutual funds and stock</b>	<b>1,992,044</b>	<b>-</b>	<b>-</b>	<b>1,992,044</b>
Money markets	29,487	-	-	29,487
<b>Total assets</b>	<b>\$ 2,021,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,021,531</b>

# Youth Homes

## Notes to Financial Statements

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### **Note 5: Accounts Receivable**

Accounts receivable represent amounts owed to the Agency from foster and Medicaid service contracts. Accounts receivable are predominantly for shelter contracts with the Montana State Department of Family Services and reimbursable services through Medicaid, managed care, and other third-party insurance providers.

The Agency aggressively pursues payment for the first 180 days and claims are re-billed if the reason for denial can be disputed. Youth Homes has implemented a system to ensure that billed amounts are collected immediately and all disputes are resolved immediately. The provision for bad debts on these accounts was \$3,200 and \$3,200 as of June 30, 2019 and 2018, respectively.

### **Note 6: Liquidity and Availability of Financial Resources**

The Youth Homes has \$2,467,009 of financial assets available within one year of the statement of financial position date consisting of cash of \$495,901, current investments of \$1,578,574, accounts receivable of \$353,813, receivables from related parties of \$22,346, and prepaid expenses of \$16,375. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Youth Homes has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 30 days of normal operating expenses, which are, on average, approximately \$500,000. As more fully described in Note 10, the Youth Homes also has committed lines of credit in the amount of \$250,000, which it could draw upon in the event of an unanticipated liquidity needs.

### **Note 7: Employee Benefit Plan**

Beginning July 1, 2017 the Agency started a 401(k) plan designed to match employee contributions. The current approved match is 2-1 (employer-employee) up to 3% of employee wages. For the years ended June 30, 2019 and 2018, the 401(k) plan expense was \$56,576 and \$59,794, respectively.

### **Note 8: Leases**

The Agency classifies its leases as either operating or capital leases. Currently, all leases are operating leases. The Agency leases office space in Polson for \$250 per month on a month to month basis and in Helena for \$1,875 per month expiring October 2020.

The Agency leases three office spaces in Missoula, Montana. These spaces are currently being leased on a month to month basis at a base rate of \$5,695 per month which includes all common area maintenance.

The Agency also leases two facilities in Helena, Montana for \$5 and \$1 per year. One lease term is for 5 years with an automatic renewal in 2024 and the other term is for 20 years expiring June 2028.

# Youth Homes

## Notes to Financial Statements

### Note 9: Long Term Debt

<i>As of June 30,</i>	2019	2018
Loan payable at 5% interest due in monthly payments of principal and interest of \$3,700 through November 2024; secured by land, 825 East Oregon Street, Kalispell.	\$ 208,598	\$ 241,662
Loan payable at 6.84% interest due in monthly payments of principal and interest of \$394 through December 2023; secured by vehicle.	18,220	-
Loan payable at 3.59% interest due in monthly payments of principal and interest of \$319 through February 2021; secured by vehicle.	6,178	9,711
Loan payable at 3.59% interest due in monthly payments of principal and interest of \$365. Paid off in 2019.	-	8,772
Total debt	232,996	260,145
Less current portion	41,983	40,729
Total long-term debt	\$ 191,013	\$ 219,416

Loan principal matures as follows for the years ending June 30:

2020	\$ 41,983
2021	42,894
2022	42,518
2023	44,773
2024	44,704
Thereafter	16,124
	\$ 232,996

### Note 10: Line of Credit

The Agency has a \$250,000 line of credit available with First Interstate Bank at Wall Street Journal Prime Interest Rate (5.50%) due May, 2020, secured by current investments of the Agency. No advances were outstanding as of June 30, 2019 and 2018.

# Youth Homes

## Notes to Financial Statements

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### Note 11: Net Assets Without Donor Restrictions

*Net assets without donor restrictions are comprised of the following as of June 30:*

	2019	2018
Without donor restrictions	\$ 2,598,886	\$ 2,817,028
Board restricted - reserve funds	1,578,574	1,499,019
Total net assets without donor restrictions	\$ 4,177,460	\$ 4,316,047

### Note 12: Related Parties

On July 1, 1999, the Agency entered into a joint venture with Intermountain in Helena, Montana, to form the Partnership for Children (Partnership). The objective of the Partnership is to provide attachment based therapeutic group and foster care in Missoula, Montana.

During the years ended June 30, 2019 and 2018, the Agency received \$201,684 and \$206,410 in management fees and \$3,376 and \$1,189 in expense reimbursements from the Partnership, respectively. Receivable balances from Partnership totaled \$22,346 and \$19,670 as of June 30, 2019 and 2018, respectively.

### Note 13: Risk Management

The Agency faces a number of risks including loss or damage to property, general liability, and employee medical insurance. Commercial insurance policies are purchased for loss or damage to property, general liability and employee medical insurance.

### Note 14: Concentration of Risk

The Agency received 31% and 33% of its revenues from contracts with the State of Montana for the fiscal years ended June 30, 2019 and 2018, respectively. The Agency received another 20% and 26% of its revenues from contracts with the State of Montana Medicaid Programs for the fiscal years ended June 30, 2019 and 2018, respectively. A significant change in these contractual arrangements may substantially affect the operations of the Agency.

### Note 15: Subsequent Events

In accordance with ASC 855, Management has evaluated all subsequent events through September 24, 2019, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

**A** For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>YOUTH HOMES</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>550 CALIFORNIA STREET</b> City or town, state or province, country, and ZIP or foreign postal code <b>MISSOULA, MT 59802</b> <b>F</b> Name and address of principal officer: <b>ELMER ROSENTHAL</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>81-0331313</b> <b>E</b> Telephone number <b>406-721-2704</b> <b>G</b> Gross receipts \$ <b>5,805,885.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.YOUTHOMES.COM</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1971</b> <b>M</b> State of legal domicile: <b>MT</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>GROUP YOUTH HOMES AND FOSTER CARE</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>15</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>15</b>
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>245</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>15</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> <b>1,769,259.</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	<b>4,132,921.</b>	<b>3,921,758.</b>
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>45,366.</b>	<b>38,272.</b>
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>44,489.</b>	<b>39,910.</b>
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>5,992,035.</b>	<b>5,706,347.</b>
<b>13</b>		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
<b>Expenses</b>	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>4,479,253.</b>	<b>4,353,619.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>259,707.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,439,362.</b>	<b>1,533,580.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>5,918,615.</b>	<b>5,887,199.</b>
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>73,420.</b>	<b>-180,852.</b>
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>5,284,506.</b>	<b>End of Year</b> <b>5,156,419.</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>631,615.</b>	<b>611,940.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>4,652,891.</b>	<b>4,544,479.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>ELMER ROSENTHAL, EXECUTIVE DIRECTOR</b> Type or print name and title	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PHILIP L. YASENAK, CPA</b>	Preparer's signature <b>PHILIP L. YASENAK, C</b>	Date <b>11/13/19</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P01248379</b>
	Firm's name ▶ <b>WIPFLI LLP</b> Firm's address ▶ <b>101 EAST FRONT STREET #301</b> <b>MISSOULA, MT 59802</b>	Firm's EIN ▶ <b>39-0758449</b> Phone no. <b>406.728.1800</b>			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE MISSION OF YOUTH HOMES IS TO HELP EVERY YOUTH FEEL SAFE, HAVE A SENSE OF BELONGING, AND FIND A PLACE TO CALL HOME.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 4,898,136. including grants of \$ ) (Revenue \$ 3,941,923. ) SHELTER, GROUP HOME, AND FOSTER CARE FOR ADOLESCENTS AND CHILDREN. TEMPORARY CARE, LONG-TERM CARE AND FOSTER CARE PROVIDED FOR APPROXIMATELY 535 YOUTHS THIS YEAR.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 4,898,136.

**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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> 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? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....	X	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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

		Yes	No
<b>2a</b>	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		245
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		7d
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
	If "Yes," see instructions and file Form 4720, Schedule N.		
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
	If "Yes," complete Form 4720, Schedule O.		

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	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 in Schedule O.		
	1a	15	
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	1b	15	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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?		X
<b>b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?		X
<b>9</b>	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 in Schedule O		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>12c</b>			
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
<b>15b</b>			
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **DANN SWALLOW - 406-721-2704**  
**550 CALIFORNIA STREET, MISSOULA, MT 59802**

**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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRITNEY FREGERIO PRESIDENT	2.00	X		X				0.	0.	0.
(2) WHITNEY MAPHIS VICE PRESIDENT	2.00	X		X				0.	0.	0.
(3) JAYMIE BOWDITCH VICE PRESIDENT	2.00	X		X				0.	0.	0.
(4) CHRIS SIEGLER SECRETARY/TREASURER	2.00	X		X				0.	0.	0.
(5) PATRICK CORRICK PAST PRESIDENT	2.00	X		X				0.	0.	0.
(6) LARRY FLANAGAN PAST PRESIDENT	1.00	X						0.	0.	0.
(7) BETSY SAXTON DIRECTOR	1.00	X						0.	0.	0.
(8) LAWRENCE KING DIRECTOR	1.00	X						0.	0.	0.
(9) SHANNON HILLIARD DIRECTOR	1.00	X						0.	0.	0.
(10) SHANONE HART DIRECTOR	1.00	X						0.	0.	0.
(11) ANN MUNSEY DIRECTOR	1.00	X						0.	0.	0.
(12) CHRISTIAN WOHLFEIL DIRECTOR	1.00	X						0.	0.	0.
(13) JULIE YOBST DIRECTOR	1.00	X						0.	0.	0.
(14) THURSTON ELFSTROM DIRECTOR	1.00	X						0.	0.	0.
(15) MAEGAN RIDERS AT THE DOOR DIRECTOR	1.00	X						0.	0.	0.
(16) DANN SWALLOW CFO	32.00 8.00			X				80,313.	0.	9,893.
(17) BETH COGSWELL FORMER INTERIM EXEC. DIREC	32.00 8.00			X				67,659.	0.	6,573.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Sub-total</b> .....							147,972.	0.	16,466.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							147,972.	0.	16,466.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns .....	<b>1a</b>				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b> 242,307.				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1e</b> 343,845.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b> 1,120,255.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....					
	<b>h Total.</b> Add lines 1a-1f .....		1,706,407.			
Program Service Revenue	<b>2 a</b> <u>CONTRACT SERVICES</u> .....	<b>Business Code</b> 624100	3,720,073.	3,720,073.		
	<b>b</b> <u>REIMBURSEMENT'S</u> .....	900099	201,685.	201,685.		
	<b>c</b> .....					
	<b>d</b> .....					
	<b>e</b> .....					
	<b>f</b> All other program service revenue .....					
	<b>g Total.</b> Add lines 2a-2f .....		3,921,758.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		39,272.		39,272.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real	5,650.			
		(ii) Personal	0.			
		<b>c</b> Rental income or (loss) .....	5,650.			
	<b>d</b> Net rental income or (loss) .....		5,650.	5,650.		
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	3,000.			
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....	4,000.			
		<b>c</b> Gain or (loss) .....	-1,000.			
	<b>d</b> Net gain or (loss) .....		-1,000.		-1,000.	
<b>8 a</b> Gross income from fundraising events (not including \$ <u>242,307.</u> of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b> 115,283.					
	<b>b</b> Less: direct expenses .....	95,538.				
	<b>c</b> Net income or (loss) from fundraising events .....		19,745.		19,745.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....					
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
	<b>b</b> Less: cost of goods sold .....					
	<b>c</b> Net income or (loss) from sales of inventory .....					
Miscellaneous Revenue		<b>Business Code</b>				
<b>11 a</b> <u>MISC. INCOME OR REFUND</u> .....	900099	14,515.	14,515.			
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
	<b>e Total.</b> Add lines 11a-11d .....		14,515.			
<b>12 Total revenue.</b> See instructions .....		5,706,347.	3,941,923.	0.	58,017.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	157,103.		157,103.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	3,346,800.	2,884,960.	259,085.	202,755.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	53,185.	43,346.	9,839.	
9 Other employee benefits .....	530,143.	439,729.	56,473.	33,941.
10 Payroll taxes .....	266,388.	220,671.	30,206.	15,511.
11 Fees for services (non-employees):				
a Management .....				
b Legal .....	2,641.	2,641.		
c Accounting .....	17,360.	17,360.		
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	216,371.	193,410.	22,961.	
12 Advertising and promotion .....	43,123.	33,568.	9,555.	
13 Office expenses .....	136,609.	66,107.	66,002.	4,500.
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	221,588.	205,814.	12,774.	3,000.
17 Travel .....	79,296.	72,526.	6,770.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....				
20 Interest .....	12,563.	12,563.		
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	163,603.	151,697.	11,906.	
23 Insurance .....	79,048.	48,649.	30,399.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>CLIENT DIRECT ASSISTANC</b>	359,087.	355,012.	4,075.	
b <b>REPAIRS AND MAINTENANCE</b>	95,779.	68,326.	27,453.	
c <b>TRAINING</b>	48,540.	33,007.	15,533.	
d <b>GRANT EXPENSE</b>	47,400.	47,400.		
e All other expenses .....	10,572.	1,350.	9,222.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>5,887,199.</b>	<b>4,898,136.</b>	<b>729,356.</b>	<b>259,707.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	22,968.	<b>1</b>	32,767.
	<b>2</b> Savings and temporary cash investments .....	563,744.	<b>2</b>	463,133.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	426,082.	<b>4</b>	376,159.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	15,750.	<b>9</b>	16,376.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 4,205,175.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 2,098,774.	2,234,431.	<b>10c</b> 2,106,401.
	<b>11</b> Investments - publicly traded securities .....	2,021,531.	<b>11</b>	2,161,583.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	5,284,506.	<b>16</b>	5,156,419.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	371,470.	<b>17</b>	378,944.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	260,145.	<b>23</b>	232,996.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	631,615.	<b>26</b>	611,940.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	4,316,047.	<b>27</b>	4,177,460.
	<b>28</b> Temporarily restricted net assets .....		<b>28</b>	
	<b>29</b> Permanently restricted net assets .....	336,844.	<b>29</b>	367,019.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	4,652,891.	<b>33</b>	4,544,479.	
<b>34</b> Total liabilities and net assets/fund balances .....	5,284,506.	<b>34</b>	5,156,419.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,706,347.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,887,199.
3	Revenue less expenses. Subtract line 2 from line 1	3	-180,852.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,652,891.
5	Net unrealized gains (losses) on investments	5	72,440.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,544,479.

**Part 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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	950,753.	1141684.	1428514.	1769259.	1706407.	6996617.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	950,753.	1141684.	1428514.	1769259.	1706407.	6996617.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						452,778.
<b>6 Public support.</b> Subtract line 5 from line 4.						6543839.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....	950,753.	1141684.	1428514.	1769259.	1706407.	6996617.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	73,908.	67,920.	53,620.	52,473.	44,922.	292,843.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....				19,434.	19,745.	39,179.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....				17,948.	14,515.	32,463.
<b>11 Total support.</b> Add lines 7 through 10						7361102.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	21,961,518.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	88.90 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	<b>15</b>	89.62 %
<b>16a 33 1/3% support test - 2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> 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? <i>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.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>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).</i>		

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

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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? <i>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.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "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.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013			
<b>b</b> From 2014			
<b>c</b> From 2015			
<b>d</b> From 2016			
<b>e</b> From 2017			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2018 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2014			
<b>b</b> Excess from 2015			
<b>c</b> Excess from 2016			
<b>d</b> Excess from 2017			
<b>e</b> Excess from 2018			



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

2018

Open to Public Inspection

Name of the organization YOUTH HOMES Employer identification number 81-0331313

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant use.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, lines 2a-2d, number of easements modified, states where located, monitoring policy, staff hours, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts for revenue and assets.

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

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

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

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	572,512.	514,178.	406,973.	370,082.	357,295.
b Contributions	30,175.	20,000.	65,000.	35,000.	
c Net investment earnings, gains, and losses	30,322.	38,334.	42,205.	1,891.	12,787.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	633,009.	572,512.	514,178.	406,973.	370,082.

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

- a Board designated or quasi-endowment  37.05 %
- b Permanent endowment  62.95 %
- c Temporarily restricted endowment  \_\_\_\_\_ %

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

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

- (i) unrelated organizations
- (ii) related organizations

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

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		374,243.		374,243.
b Buildings		3,311,589.	1,652,016.	1,659,573.
c Leasehold improvements				
d Equipment		519,343.	446,758.	72,585.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,106,401.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**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)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	5,874,325.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	72,440.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	95,538.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	167,978.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	5,706,347.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	5,706,347.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	5,982,737.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	95,538.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	95,538.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	5,887,199.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	5,887,199.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

THE AGENCY HAS AN ESTABLISHED PERMANENT, IRREVOCABLE ENDOWMENT FUND IN THE AMOUNT OF \$583,009. THE PRINCIPAL OF RESTRICTED FUNDS, \$367,019, IS INTENDED TO REMAIN WHOLE IN PERPETUITY, WITH INCOME EARNED BEING AVAILABLE FOR THE CHARITABLE PURPOSES OF THE AGENCY.

**PART X, LINE 2:**

YOUTH HOMES IS A NONPROFIT ORGANIZATION AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

SPECIAL EVENTS EXPENSE 95,538.

**Part XIII** Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS EXPENSE 95,538.



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		ANNUAL SUMMER PARTY (event type)	LMYH GALA (event type)	2 (total number)		
Revenue	1	Gross receipts	139,826.	96,533.	121,231.	357,590.
	2	Less: Contributions	88,556.	61,138.	92,613.	242,307.
	3	Gross income (line 1 minus line 2)	51,270.	35,395.	28,618.	115,283.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	37,358.	25,791.	32,389.	95,538.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				95,538.
11	Net income summary. Subtract line 10 from line 3, column (d)				19,745.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

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







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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
LARRY FLANAGAN	LARRY FLANAGAN IS A	19,899.	YOUTH HOMES		X

**Part V Supplemental Information.**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: LARRY FLANAGAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

LARRY FLANAGAN IS A DIRECTOR OF THE ORGANIZATION

(D) DESCRIPTION OF TRANSACTION: YOUTH HOMES PURCHASED A VEHICLE FROM FLANAGAN MOTORS WHICH IS OWNED BY SHANNON FLANAGAN WHO IS LARRY FLANAGAN'S SON.

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

YOUTH HOMES

Employer identification number

81-0331313

FORM 990, PART VI, SECTION A, LINE 8B:

NO COMMITTEE MAKES DECISIONS ON BEHALF OF THE BOARD. ALL COMMITTEES MEET FOR DISCUSSION PURPOSES AND THEN PRESENT ANYTHING THAT NEEDS APPROVAL TO THE BOARD AS A WHOLE AND IT BECOMES DOCUMENTED IN THE BOARD MINUTES.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION IS PROVIDED A COPY OF ITS 990 AND IT IS APPROVED BY THE BOARD BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS ARE REQUIRED TO SUBMIT A CONFLICT OF INTEREST REPORT. THIS POLICY IS REGULARLY REVIEWED.

FORM 990, PART VI, SECTION B, LINE 15A:

EXECUTIVE DIRECTOR COMPENSATION IS SET AT MARKET VALUE AND REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19:

YOUTH HOMES MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VII, SECTION A, LINE 1A, COLUMN B:

DANN SWALLOW AND BETH COGSWELL SPEND APPROXIMATELY 8 HOURS A WEEK WORKING WITH PARTNERSHIP FOR CHILDREN.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization

**YOUTH HOMES**

Employer identification number

**81-0331313**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
PARTNERSHIP FOR CHILDREN - 81-0526281 PO BOX 8134 MISSOULA, MT 59807	ATTACHMENT BASED TREATMENT PROGRAM	MONTANA	501(C)(3)	170(B)(1)(A)(VI)			X

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

Schedule R (Form 990) 2018

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

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

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

	Yes	No
<b>1a</b>		X
<b>1b</b>		X
<b>1c</b>		X
<b>1d</b>		X
<b>1e</b>		X
<b>1f</b>		X
<b>1g</b>		X
<b>1h</b>		X
<b>1i</b>		X
<b>1j</b>		X
<b>1k</b>		X
<b>1l</b>	X	
<b>1m</b>		X
<b>1n</b>		X
<b>1o</b>		X
<b>1p</b>		X
<b>1q</b>	X	
<b>1r</b>		X
<b>1s</b>		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b> PARTNERSHIP FOR CHILDREN	L	201,684.	
<b>(2)</b> PARTNERSHIP FOR CHILDREN	Q	3,376.	
<b>(3)</b>			
<b>(4)</b>			
<b>(5)</b>			
<b>(6)</b>			



