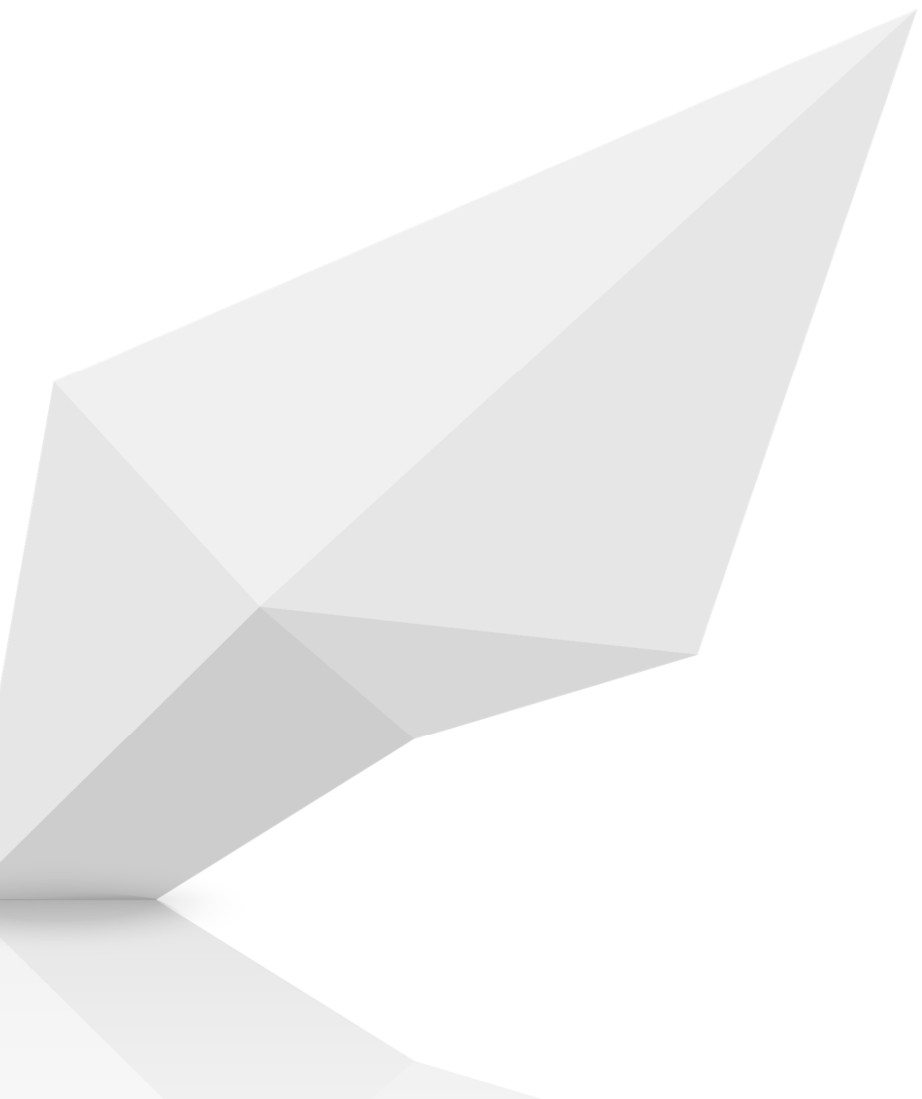


Youth Homes

Financial Statements

June 30, 2021 and 2020



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, 2021 and 2020, 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, 2021 and 2020, 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.



Wipfli LLP

Missoula, Montana
September 28, 2021

Youth Homes

Statements of Financial Position

| <i>As of June 30,</i> | 2021 | 2020 |
|---|---------------------|---------------------|
| Assets | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 1,065,845 | \$ 1,034,068 |
| Current investments | 2,059,159 | 1,612,193 |
| Accounts receivable, net | 378,334 | 287,060 |
| Receivables from related party | 24,079 | 14,373 |
| Prepaid expenses | 17,730 | 17,688 |
| Total current assets | 3,545,147 | 2,965,382 |
| Property and equipment - Net | 1,875,620 | 1,970,549 |
| Other Assets | | |
| Endowment investments | 824,179 | 613,694 |
| Total other assets | 824,179 | 613,694 |
| Total assets | \$ 6,244,946 | \$ 5,549,625 |
| Liabilities and Net Assets | | |
| Current Liabilities | | |
| Accounts payable | \$ 46,716 | \$ 65,227 |
| Accrued payroll and payroll taxes payable | 194,868 | 164,857 |
| Accrued vacation payable | 140,966 | 136,039 |
| Current portion of long-term debt | 42,518 | 433,506 |
| Total current liabilities | 425,068 | 799,629 |
| Long-term debt, less current portion | 102,497 | 653,475 |
| Total liabilities | 527,565 | 1,453,104 |
| Net Assets | | |
| Without donor restrictions | 5,293,762 | 3,709,402 |
| With donor restrictions | 423,619 | 387,119 |
| Total net assets | 5,717,381 | 4,096,521 |
| Total liabilities and net assets | \$ 6,244,946 | \$ 5,549,625 |

See accompanying notes to financial statements.

Youth Homes

Statement of Activities

For the year ended June 30,

| | 2021 | | |
|---|--|--|-------------|
| | Net assets without donor restrictions | Net assets with donor restrictions | Total |
| Public Support and Revenue: | | | |
| Public Support | | | |
| Donations | \$1,136,629 | \$ 36,500 | \$1,173,129 |
| Revenue | | | |
| Grant revenues | 624,432 | - | 624,432 |
| Contract services | 3,857,793 | - | 3,857,793 |
| Management fees-Partnership | 199,858 | - | 199,858 |
| Rental income | 5,000 | - | 5,000 |
| Investment income, net | 621,217 | - | 621,217 |
| Miscellaneous income | 1,180,186 | - | 1,180,186 |
| Total Revenues | 6,488,486 | - | 6,488,486 |
| Total support and revenue | 7,625,115 | 36,500 | 7,661,615 |
| Expenses: | | | |
| Program Services | | | |
| Program support | 4,903,514 | - | 4,903,514 |
| Support Services | | | |
| Fundraising | 280,509 | - | 280,509 |
| Administration | 856,732 | - | 856,732 |
| Total Support Services | 1,137,241 | - | 1,137,241 |
| Total expenses | 6,040,755 | - | 6,040,755 |
| Excess of support and revenue over (under) expenses | 1,584,360 | 36,500 | 1,620,860 |
| Change in net assets | 1,584,360 | 36,500 | 1,620,860 |
| Net assets - beginning of year | 3,709,402 | 387,119 | 4,096,521 |
| Net assets - end of year | \$5,293,762 | \$ 423,619 | \$5,717,381 |

See accompanying notes to financial statements.

Youth Homes

Statement of Activities

For the year ended June 30,

| | 2020 | | |
|---|--|--|-------------|
| | Net assets without donor restrictions | Net assets with donor restrictions | Total |
| Public Support and Revenue: | | | |
| Public Support | | | |
| Donations | \$1,215,126 | \$ 20,100 | \$1,235,226 |
| <hr/> | | | |
| Revenue | | | |
| Grant revenues | 544,372 | - | 544,372 |
| Contract services | 3,329,690 | - | 3,329,690 |
| Management fees-Partnership | 196,532 | - | 196,532 |
| Rental income | 13,700 | - | 13,700 |
| Investment income, net | 27,907 | - | 27,907 |
| Miscellaneous income | 33,592 | - | 33,592 |
| <hr/> | | | |
| Total Revenues | 4,145,793 | - | 4,145,793 |
| <hr/> | | | |
| Total support and revenue | 5,360,919 | 20,100 | 5,381,019 |
| <hr/> | | | |
| Expenses: | | | |
| Program Services | | | |
| Program support | 4,695,575 | - | 4,695,575 |
| <hr/> | | | |
| Support Services | | | |
| Fundraising | 333,595 | - | 333,595 |
| Administration | 799,807 | - | 799,807 |
| <hr/> | | | |
| Total Support Services | 1,133,402 | - | 1,133,402 |
| <hr/> | | | |
| Total expenses | 5,828,977 | - | 5,828,977 |
| <hr/> | | | |
| Excess of support and revenue over (under) expenses | (468,058) | 20,100 | (447,958) |
| <hr/> | | | |
| Change in net assets | (468,058) | 20,100 | (447,958) |
| Net assets - beginning of year | 4,177,460 | 367,019 | 4,544,479 |
| <hr/> | | | |
| Net assets - end of year | \$3,709,402 | \$ 387,119 | \$4,096,521 |

See accompanying notes to financial statements.

Youth Homes

Statement of Functional Expenses

For the year ended June 30,

2021

| | 2021 | | | |
|--------------------------------|---------------------|-------------------|-------------------|---------------------|
| | Program Support | Fundraising | Administration | Total |
| EXPENSES | | | | |
| Salaries and wages | \$ 2,993,448 | \$ 202,156 | \$ 538,106 | \$ 3,733,710 |
| Fringe benefits | 459,737 | 33,841 | 87,674 | 581,252 |
| Client direct assistance | 310,264 | - | 29 | 310,293 |
| Payroll taxes | 237,474 | 15,465 | 35,403 | 288,342 |
| Space costs | 223,870 | 3,000 | 14,514 | 241,384 |
| Purchased care services | 137,527 | - | - | 137,527 |
| Depreciation | 114,044 | - | 6,385 | 120,429 |
| Supplies | 67,154 | - | 27,029 | 94,183 |
| Repairs and maintenance | 76,776 | - | 11,177 | 87,953 |
| Insurance | 48,841 | - | 26,301 | 75,142 |
| Computer expense | 11,647 | - | 59,693 | 71,340 |
| Contract services | 69,020 | - | - | 69,020 |
| Travel | 48,565 | - | 3,072 | 51,637 |
| Training | 36,578 | - | 14,771 | 51,349 |
| Bank charges | - | - | 11,441 | 11,441 |
| Advertising | 24,695 | - | 4,743 | 29,438 |
| Postage, printing, publication | 9,426 | 4,500 | 11,619 | 25,545 |
| Professional services | 22,111 | - | 400 | 22,511 |
| Events expense | - | 21,547 | - | 21,547 |
| Interest expense | 5,636 | - | - | 5,636 |
| Miscellaneous | 1,563 | - | 4,375 | 5,938 |
| Bad debt expense | 5,138 | - | - | 5,138 |
| Total | \$ 4,903,514 | \$ 280,509 | \$ 856,732 | \$ 6,040,755 |

See accompanying notes to financial statements.

Youth Homes

Statement of Functional Expenses

For the year ended June 30,

2020

| | 2020 | | | |
|--------------------------------|---------------------|-------------------|-------------------|---------------------|
| | Program Support | Fundraising | Administration | Total |
| EXPENSES | | | | |
| Salaries and wages | \$ 2,872,194 | \$ 182,238 | \$ 488,623 | \$ 3,543,055 |
| Fringe benefits | 470,511 | 30,507 | 78,297 | 579,315 |
| Client direct assistance | 306,044 | - | 7,057 | 313,101 |
| Payroll taxes | 219,553 | 13,941 | 28,030 | 261,524 |
| Space costs | 213,099 | 3,000 | 12,658 | 228,757 |
| Depreciation | 127,886 | - | 7,966 | 135,852 |
| Purchased care services | 104,888 | - | - | 104,888 |
| Events expense | - | 99,409 | - | 99,409 |
| Contract services | 81,379 | - | - | 81,379 |
| Insurance | 49,589 | - | 26,840 | 76,429 |
| Supplies | 40,380 | - | 25,467 | 65,847 |
| Repairs and maintenance | 60,118 | - | 8,474 | 68,592 |
| Travel | 55,159 | - | 5,253 | 60,412 |
| Computer expense | 8,402 | - | 50,367 | 58,769 |
| Training | 21,302 | - | 13,139 | 34,441 |
| Postage, printing, publication | 8,539 | 4,500 | 17,543 | 30,582 |
| Professional services | 17,570 | - | 10,944 | 28,514 |
| Advertising | 23,430 | - | 4,554 | 27,984 |
| Bank charges | - | - | 4,969 | 4,969 |
| Miscellaneous | 3,403 | - | 9,343 | 12,746 |
| Interest expense | 10,976 | - | 283 | 11,259 |
| Bad debt expense | 1,153 | - | - | 1,153 |
| Total | \$ 4,695,575 | \$ 333,595 | \$ 799,807 | \$ 5,828,977 |

See accompanying notes to financial statements.

Youth Homes

Statements of Cash Flows

| Years Ended June 30, | 2021 | 2020 |
|--|---------------------|---------------------|
| Increase (decrease) in cash: | | |
| Cash flows from operating activities: | | |
| Change in net assets | \$ 1,620,860 | \$ (447,958) |
| Adjustments to reconcile change in net assets to net cash from operating activities: | | |
| Bad debt | 5,138 | 1,153 |
| Depreciation | 120,429 | 135,852 |
| Realized and unrealized gain on investments | (574,397) | (5,778) |
| PPP loan forgiveness | (898,478) | - |
| Loss on sale of fixed asset | 663 | - |
| Changes in operating assets and liabilities: | | |
| Accounts receivable | (96,412) | 65,600 |
| Due from related party | (9,706) | 7,973 |
| Prepaid expenses | (42) | (1,313) |
| Accounts payable | (18,511) | 3,364 |
| Accrued liabilities | 34,938 | (16,185) |
| Net cash from operating activities | 184,482 | (257,292) |
| Cash flows from investing activities: | | |
| Purchases of fixed assets | (26,163) | - |
| Cash flows from investments | (83,054) | (58,526) |
| Net cash from investing activities | (109,217) | (58,526) |
| Cash flows from financing activities: | | |
| Cash paid for principal on loans | (43,488) | (44,493) |
| Proceeds from line of credit | - | 310,000 |
| Payments on line of credit | - | (310,000) |
| Proceeds from loans | - | 898,478 |
| Net cash from financing activities | (43,488) | 853,985 |
| Net change in cash | 31,777 | 538,167 |
| Cash at beginning of year | 1,034,068 | 495,901 |
| Cash at end of year | \$ 1,065,845 | \$ 1,034,068 |
| Supplemental cash flow information: | | |
| Cash paid during the year for: | | |
| Interest | \$ 5,636 | \$ 11,259 |

See accompanying notes to financial statements.

Youth Homes

Notes to Financial Statements

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 statements of activities.

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.

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, 2021 and 2020 are not considered material to these financial statements.

Youth Homes

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fee for Service

Fee for service revenue is reported at the amount that reflects the consideration to which the Agency expects to be entitled in exchange for providing patient care. These amounts are due from patients or third-party payors. Generally, the Agency bills the patients and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided. For revenue from services provided to patients of the Agency, the performance obligation is satisfied as the patient simultaneously receives and consumes the benefits provided as the patient services are performed. In the case of these services, recognition of the obligation over time yields the same result as recognizing the obligation at a point in time. The Agency believes this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

The Agency determines the transaction price, which involves significant estimates and judgment, based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors. The Agency determines its estimates of contractual adjustments based on contractual agreements and historical experience.

Contribution Revenue

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Youth Homes

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Grant Revenue

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

Grant Awards That Are Contributions - Grants awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Grant Awards That Are Exchange Transactions - Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

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

Program Support is the expenses associated with providing shelter, staff support, therapies, and 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 youth and families for whom the program is designed. The Agency serves youth ages 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. Since then, the program has progressed and grown to provide 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.

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 to secure adoptions for hard-to-place children and adolescents. 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.

Youth Homes

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Program Activities (Continued)

In 2001 Youth Homes expanded its model to include In-Home "Home Support Services" to birth families, much like it had done with foster families for over 10 years. Home Support Service provides home-based Treatment Managers and Therapists to families with children diagnosed with "seriously emotionally disturbance" Services include support, case planning, addressing and accessing needed services (from educational to medical), parent training, coaching and therapies. Home Support Services is provided in Missoula, Ravalli, Lake, Flathead, and Lewis and Clark Counties.

DFFCP contracts with the State Department of Public Health and Human Services to provide Transitional Living Support (TLS) in Western Montana. 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 other providers and those interested and committed to the youth into their future. TLS staff make weekly contact with the youth while working with them secure housing, employment and continue school. Staff also work with the youth to maintain or create a support system into their future. Length of service for TLS ranges from as little as a month to as long as 6 months.

In 2011 DFFCP assumed the Outpatient services from Friends to Youth. Since then, it has sustained and expanded an array of Outpatient Services to include Assessment, Case Management, and evidence-based Individual, Group, and Family Therapy .

Youth Homes operates four shelters including the Shirley Miller Attention Home in Missoula, the Flathead Youth Home in Kalispell, Linda Massa Youth Home in Hamilton, and the Margaret Stuart Youth Home in Helena. The Shirley Miller Home is licensed as a "Short-term" shelter serving youth for up to 45 days, the other homes are dually licensed to provide both short-term placements and longer term care. All provide 24-hour supervision, are co-educational, are licensed to serve up to 8 youth at a time, and accept youth from 10-17 years of age. All homes are intentionally modeled as "homes," where youth are integrated into the community and afforded opportunities consistent with those of "typical" children. In addition to providing a safe home environment, youth in care are mentored and supported by committed staff while crisis and other challenges are addressed with the intention of stabilizing crises, developing positive behaviors, and eventual transition back to home or other appropriate levels of care.

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.

Youth Homes

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Program Activities (Continued)

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 also provides three (3) "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.

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

Payroll Protection Program Loan

In 2020, Youth Homes received a Payroll Protection Program (PPP) loan under the CARES ACT. The Agency elected to account for the loan as a financial liability in accordance with FASB ASC 470. In November 2020, this loan was fully forgiven and the liability was eliminated and a \$898,478 gain on extinguishment was recorded as miscellaneous income on the statement of activities.

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.

Youth Homes

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Advertising and Promotion

Advertising and promotion costs are charged to operations when incurred. Advertising and promotion expense was \$29,438 and \$27,984 for the years ended June 30, 2021 and 2020, respectively.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to 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.

Accounting Standards Update

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 current 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, 2021. The Agency is currently evaluating the impact of the provisions of ASC 842.

On September 17, 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The Update is expected to increase transparency around contributed nonfinancial assets (also known as “gifts-in-kind”) received by not-for-profit (NFP) organizations, including transparency on how those assets are used and how they are valued. The amendments in this Update should be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021. The Agency is currently evaluating the impact of the provisions of ASC 958.

Youth Homes

Notes to Financial Statements

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, 2021 and 2020. 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:

| | 2021 | 2020 |
|--------------------------------------|--------------|--------------|
| Total investments at cost | \$ 2,539,238 | \$ 1,987,982 |
| Total investments at market | \$ 2,883,338 | \$ 2,225,887 |
| Less endowment investments at market | 824,179 | 613,694 |
| Current investments at market | \$ 2,059,159 | \$ 1,612,193 |

Of the amounts above, the Agency has an established permanent, irrevocable endowment fund in the amount of \$824,179 and \$613,694 for 2021 and 2020, respectively. The principal of restricted funds, \$423,619 and \$387,119, is intended to remain whole in perpetuity, with income earned being available for the charitable purposes of the Agency.

Youth Homes

Notes to Financial Statements

Note 3: Endowment Funds and Investments (Continued)

Activity related to the endowment funds consisted of:

| <i>As of June 30, 2021</i> | Without Donor Restrictions | With Donor Restrictions |
|----------------------------|-------------------------------|----------------------------|
| Beginning balance | \$ 226,575 | \$ 387,119 |
| Investment income | 18,504 | - |
| Net appreciation | 161,156 | - |
| Contributions | - | 36,500 |
| Investment fees | (5,675) | - |
| Ending balance | \$ 400,560 | \$ 423,619 |

| <i>As of June 30, 2020</i> | Without Donor Restrictions | With Donor Restrictions |
|----------------------------|-------------------------------|----------------------------|
| Beginning balance | \$ 215,990 | \$ 367,019 |
| Investment income | 14,296 | - |
| Net appreciation | 93 | - |
| Contributions | - | 20,100 |
| Investment fees | (3,804) | - |
| Ending balance | \$ 226,575 | \$ 387,119 |

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. 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.

Youth Homes

Notes to Financial Statements

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, 2021 and 2020.

- 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 \$1 as the net asset value (NAV), which approximates fair value.
- Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Organization are deemed to be actively traded.
- Exchange traded funds (ETFs) - These consist of marketable securities that track an index, a commodity, bonds, or a basket of assets like an index fund.

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, 2021</i> | Level 1 | Level 2 | Level 3 | Total Fair Value |
|-------------------------|--------------|---------|---------|------------------|
| Mutual funds/ETFs | \$ 2,847,039 | \$ - | \$ - | \$ 2,847,039 |
| Total mutual funds/ETFs | 2,847,039 | - | - | 2,847,039 |
| Money markets | 36,299 | - | - | 36,299 |
| Total assets | \$ 2,883,338 | \$ - | \$ - | \$ 2,883,338 |

| <i>June 30, 2020</i> | Level 1 | Level 2 | Level 3 | Total Fair Value |
|--------------------------------------|--------------|---------|---------|------------------|
| Mutual funds | \$ 649,083 | \$ - | \$ - | \$ 649,083 |
| Common stocks | 1,546,742 | - | - | 1,546,742 |
| Total mutual funds and common stocks | 2,195,825 | - | - | 2,195,825 |
| Money markets | 30,062 | - | - | 30,062 |
| Total assets | \$ 2,225,887 | \$ - | \$ - | \$ 2,225,887 |

Note 5: Accounts Receivable

Accounts receivable consisted of the following at June 30:

| | 2021 | 2020 |
|---------------------------------------|------------|------------|
| Accounts receivable | \$ 397,993 | \$ 295,447 |
| Less: | | |
| Allowance for doubtful accounts | (9,491) | (4,353) |
| Allowance for contractual adjustments | (10,168) | (4,034) |
| Accounts receivable, net | \$ 378,334 | \$ 287,060 |

Youth Homes

Notes to Financial Statements

Note 5: Accounts Receivable (Continued)

Accounts receivable represent amounts owed to the Agency from foster and Medicaid service contracts and outpatient therapy visits. 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.

Note 6: Property and Equipment

A summary of property and equipment is as follows as of June 30, 2021 and 2020:

| | 2021 | 2020 |
|--------------------------------------|---------------------|---------------------|
| Furniture and equipment | \$ 100,968 | \$ 241,330 |
| Vehicles | 235,539 | 238,803 |
| Buildings and improvements | 3,327,751 | 3,311,589 |
| Land | 374,243 | 374,243 |
| Total property and equipment | 4,038,501 | 4,165,965 |
| Less accumulated depreciation | (2,162,881) | (2,195,416) |
| Property and equipment - Net | \$ 1,875,620 | \$ 1,970,549 |

Note 7: Liquidity and Availability of Financial Resources

The Youth Homes has \$1,468,258 of financial assets available within one year of the statement of financial position date consisting of cash of \$1,065,845, accounts receivable of \$378,334, and receivables from related parties of \$24,079. 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. Youth Homes as board restricted current investments in the amount of \$2,059,159 that can be used at the discretion of the board. As more fully described in Note 11, the Youth Homes also has a line of credit in the amount of \$500,000, which it could draw upon in the event of an unanticipated liquidity needs.

Note 8: Employee Benefit Plan

The Agency has 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, 2021 and 2020, the 401(k) plan expense was \$52,254 and \$52,439, respectively.

Youth Homes

Notes to Financial Statements

Note 9: 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 \$2,100 per month expiring December 2023.

The Agency leases three office spaces in Missoula. These spaces are currently being leased on a month to month basis at a base rate of \$5,771 per month which includes all common area maintenance.

The Agency also leases two facilities in Helena 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.

Note 10: Long Term Debt

| <i>As of June 30,</i> | 2021 | 2020 |
|---|-------------------|-------------------|
| 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. | \$ 134,221 | \$ 173,868 |
| Loan payable at 6.84% interest due in monthly payments of principal and interest of \$394 through December 2023; secured by vehicle. | 10,794 | 14,635 |
| Loan payable (Payroll Protection Program) at 1% interest due in monthly payments of principal and interest of \$50,312 beginning November 2020 through April 2022; unsecured. The loan was forgiven in November 2020. | - | 898,478 |
| Total debt | 145,015 | 1,086,981 |
| Less current portion | 42,518 | 433,506 |
| Total long-term debt | \$ 102,497 | \$ 653,475 |

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

| | |
|------------|-------------------|
| 2022 | \$ 42,518 |
| 2023 | 44,773 |
| 2024 | 44,708 |
| 2025 | 13,016 |
| 2026 | - |
| Thereafter | - |
| | \$ 145,015 |

Youth Homes

Notes to Financial Statements

Note 11: Line of Credit

The Agency has a \$500,000 line of credit available with First Interstate Bank at the Wall Street Journal Prime Interest Rate (3.25%) due May 2022, secured by current investments of the Agency. No advances were outstanding as of June 30, 2021 and 2020.

Note 12: Net Assets Without Donor Restrictions

| <i>Net assets without donor restrictions are comprised of the following as of June 30:</i> | 2021 | 2020 |
|--|---------------------|---------------------|
| Without donor restrictions | \$ 3,234,603 | \$ 2,097,209 |
| Board restricted - reserve funds | 2,059,159 | 1,612,193 |
| Total net assets without donor restrictions | \$ 5,293,762 | \$ 3,709,402 |

Note 13: 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, 2021 and 2020, the Agency received \$199,858 and \$196,532 in management fees and \$3,779 and \$206 in expense reimbursements from the Partnership, respectively. Receivable balances from Partnership totaled \$24,079 and \$14,373 as of June 30, 2021 and 2020, respectively.

Note 14: 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 15: Concentration of Risk

The Agency received 28% and 32% of its revenues from contracts with the State of Montana for the fiscal years ended June 30, 2021 and 2020, respectively. The Agency received another 22% and 29% of its revenues from contracts with the State of Montana Medicaid Programs for the fiscal years ended June 30, 2021 and 2020, respectively. A significant change in these contractual arrangements may substantially affect the operations of the Agency.

Youth Homes

Notes to Financial Statements

Note 16: Subsequent Events

In accordance with ASC 855, Management has evaluated all subsequent events through September 28, 2021, 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.

Note 17: Risk and Uncertainties

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID 19 Virus Crisis ("CV19 Crisis"). As of the date of issuance of the financial statements, the Agency has seen continued adverse impacts of the CV19 Crisis in the form of an increased cost in wages and a workforce shortage. The future impact of the CV19 Crisis on the Agency cannot be reasonably estimated at this time.

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

| | | |
|--|--|---|
| 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 | C Name of organization YOUTH HOMES Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 550 CALIFORNIA STREET City or town, state or province, country, and ZIP or foreign postal code MISSOULA, MT 59802 F Name and address of principal officer: ELMER ROSENTHAL SAME AS C ABOVE | D Employer identification number 81-0331313 E Telephone number 406-721-2704 G Gross receipts \$ 7,108,086. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶ |
| I 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 | | |
| J Website: ▶ WWW.YOUTHOMES.COM | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | | L Year of formation: 1971 M State of legal domicile: MT |

Part I Summary

| | | | | | |
|--|--|--|--------------------|---------------------|--|
| | 1 Briefly describe the organization's mission or most significant activities: GROUP YOUTH HOMES AND FOSTER CARE | | | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | | | |
| Activities & Governance | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | | 14 | |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | | 14 | |
| | 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) | 5 | | 225 | |
| | 6 Total number of volunteers (estimate if necessary) | 6 | | 20 | |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | | 0. | |
| | b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | | 0. | |
| | Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year | |
| | | 1,762,036. | 2,962,989. | | |
| 9 Program service revenue (Part VIII, line 2g) | | 3,526,222. | 4,057,651. | | |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 36,236. | 66,362. | | |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 1,945. | 20,421. | | |
| 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 5,326,439. | 7,107,423. | | |
| Expenses | | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. | |
| | | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. | |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 4,379,381. | 4,603,304. | | |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. | | |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 280,509. | | | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 1,400,794. | 1,457,656. | | |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 5,780,175. | 6,060,960. | | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | -453,736. | 1,046,463. | | | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year | | |
| | | 5,549,625. | 6,244,946. | | |
| | 21 Total liabilities (Part X, line 26) | 1,453,104. | 527,565. | | |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 4,096,521. | 5,717,381. | | |

Part II Signature Block

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

| | | | | | |
|-------------------------------|--|---|--------------------------------|---|--------------------------|
| Sign Here | Signature of officer ELMER ROSENTHAL, EXECUTIVE DIRECTOR Type or print name and title | Date _____ | | | |
| Paid Preparer Use Only | Print/Type preparer's name PHILIP L. YASENAK, CPA | Preparer's signature PHILIP L. YASENAK, C | Date 10/25/21 | Check if self-employed <input type="checkbox"/> | PTIN P01248379 |
| | Firm's name ▶ WIPFLI LLP | Firm's address ▶ 101 EAST FRONT STREET #301 MISSOULA, MT 59802 | Firm's EIN ▶ 39-0758449 | Phone no. 406.728.1800 | |

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 \$ 4,903,514. including grants of \$) (Revenue \$ 4,078,072.) SHELTER, GROUP HOME, AND FOSTER CARE FOR ADOLESCENTS AND CHILDREN. TEMPORARY CARE, LONG-TERM CARE AND FOSTER CARE PROVIDED FOR APPROXIMATELY 505 YOUTHS THIS YEAR.

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

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

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

4e Total program service expenses 4,903,514.

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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <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 donor-restricted endowments or in 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 |
|---|-----|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| 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 |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> | | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | | X |
| 28 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): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 30 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 |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 32 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 |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | | X |
| 34 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 | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| 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> | | |
| 36 Section 501(c)(3) organizations. 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 |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? | X | |

Note: All Form 990 filers are required to complete Schedule O

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 |
|---|-----|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | | |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| c 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)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

| | | Yes | No |
|-----------|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | |
| | 1a 14 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 1b 14 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| b | Each committee with authority to act on behalf of the governing body? | | X |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | X |

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

| | | Yes | No |
|------------|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | X | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | X | |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| a | The organization's CEO, Executive Director, or top management official | X | |
| 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 |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | |

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **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 on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 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. See instructions for the order in which to list the persons above.

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below 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) ELMER ROSENTHAL EXECUTIVE DIRECTOR | 32.00 8.00 | | | X | | | 84,226. | 0. | 8,828. | |
| (2) DANN SWALLOW CFO | 32.00 8.00 | | | X | | | 79,486. | 0. | 8,729. | |
| (3) WHITNEY MAPHIS PRESIDENT | 2.00 | X | | X | | | 0. | 0. | 0. | |
| (4) JAYMIE BOWDITCH VICE PRESIDENT | 2.00 | X | | X | | | 0. | 0. | 0. | |
| (5) LAWRENCE KING SECRETARY/TREASURER | 2.00 | X | | X | | | 0. | 0. | 0. | |
| (6) LARRY FLANAGAN PAST PRESIDENT | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (7) HARRY SAXTON DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (8) SHANNONE HART DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (9) JOE JENSEN DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (10) ERIC PETERSEN DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (11) ANN MUNSEY DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (12) MAEGAN RIDES AT THE DOOR DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (13) ASHELY TRAUTMAN DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (14) CHRISTIAN WOHLFEIL DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (15) JULI YOBST DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (16) DR. KIM MCKEARNAN DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below 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 | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| 1b Subtotal | | | | | | | 163,712. | 0. | 17,557. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0. | 0. | 0. | |
| d Total (add lines 1b and 1c) | | | | | | | 163,712. | 0. | 17,557. | |

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 former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | 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? If "Yes," complete Schedule J for such individual | | 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? If "Yes," complete Schedule J for such person | | 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) | (B) | (C) | (D) | |
|---|---|----------------------|----------------|------------------------------------|----------------------------|--|--|
| | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | 1,495,669. | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,467,320. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 4,200. | | | | |
| | h Total. Add lines 1a-1f | | | 2,962,989. | | | |
| Program Service Revenue | 2 a <u>CONTRACT SERVICES</u> | Business Code | 624100 | 3,857,793. | 3,857,793. | | |
| | b <u>REIMBURSEMENT'S</u> | | 900099 | 199,858. | 199,858. | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g Total. Add lines 2a-2f | | | 4,057,651. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 67,025. | | 67,025. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6 a Gross rents | 6a | (i) Real | 5,000. | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b Less: rental expenses | 6b | | 0. | | | |
| | c Rental income or (loss) | 6c | | 5,000. | | | |
| | d Net rental income or (loss) | | | 5,000. | 5,000. | | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | (i) Securities | | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | | 663. | | | |
| c Gain or (loss) | 7c | | -663. | | | | |
| d Net gain or (loss) | | | -663. | | -663. | | |
| 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | | |
| b Less: direct expenses | 8b | | | | | | |
| c Net income or (loss) from fundraising events | | | | | | | |
| 9 a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | |
| b Less: direct expenses | 9b | | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | | | | | | |
| b Less: cost of goods sold | 10b | | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | 11 a <u>MISC. INCOME OR REFUND</u> | Business Code | 900099 | 15,421. | 15,421. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e Total. Add lines 11a-11d | | | 15,421. | | | |
| 12 Total revenue. See instructions | | | 7,107,423. | 4,078,072. | 0. | 66,362. | |

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 | 197,541. | | 197,541. | |
| 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 | 3,504,477. | 2,957,199. | 345,122. | 202,156. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 47,560. | 36,249. | 11,311. | |
| 9 Other employee benefits | 565,384. | 459,737. | 71,806. | 33,841. |
| 10 Payroll taxes | 288,342. | 237,474. | 35,403. | 15,465. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 1,663. | 1,663. | | |
| c Accounting | 20,448. | 20,448. | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 20,205. | | 20,205. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 206,947. | 206,547. | 400. | |
| 12 Advertising and promotion | 29,438. | 24,695. | 4,743. | |
| 13 Office expenses | 131,169. | 76,580. | 50,089. | 4,500. |
| 14 Information technology | 71,340. | 11,647. | 59,693. | |
| 15 Royalties | | | | |
| 16 Occupancy | 241,384. | 223,870. | 14,514. | 3,000. |
| 17 Travel | 51,637. | 48,565. | 3,072. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 5,636. | 5,636. | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 120,429. | 114,044. | 6,385. | |
| 23 Insurance | 75,142. | 48,841. | 26,301. | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a CLIENT DIRECT ASSISTANC | 310,293. | 310,264. | 29. | |
| b REPAIRS AND MAINTENANCE | 87,953. | 76,776. | 11,177. | |
| c TRAINING | 51,349. | 36,578. | 14,771. | |
| d INDIRECT FUNDRAISING EX | 21,547. | | | 21,547. |
| e All other expenses _____ | 11,076. | 6,701. | 4,375. | |
| 25 Total functional expenses. Add lines 1 through 24e | 6,060,960. | 4,903,514. | 876,937. | 280,509. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

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

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 |
|---|--|--------------------------|------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 38,042. | 1 | 5,118. |
| | 2 Savings and temporary cash investments | 996,026. | 2 | 1,060,727. |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 301,433. | 4 | 402,413. |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 17,688. | 9 | 17,730. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 4,038,501. | | |
| | b Less: accumulated depreciation | 10b 2,162,881. | 10c | |
| | 11 Investments - publicly traded securities | 1,970,549. | 11 | 1,875,620. |
| | 12 Investments - other securities. See Part IV, line 11 | 2,225,887. | 12 | 2,883,338. |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 5,549,625. | 16 | 6,244,946. | |
| Liabilities | 17 Accounts payable and accrued expenses | 366,123. | 17 | 382,550. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 188,503. | 23 | 145,015. |
| | 24 Unsecured notes and loans payable to unrelated third parties | 898,478. | 24 | 0. |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 1,453,104. | 26 | 527,565. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 3,709,402. | 27 | 5,293,762. |
| | 28 Net assets with donor restrictions | 387,119. | 28 | 423,619. |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| | 32 Total net assets or fund balances | 4,096,521. | 32 | 5,717,381. |
| 33 Total liabilities and net assets/fund balances | 5,549,625. | 33 | 6,244,946. | |

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 | 7,107,423. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 6,060,960. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 1,046,463. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 4,096,521. |
| 5 | Net unrealized gains (losses) on investments | 5 | 574,397. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 5,717,381. |

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 |
| b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | 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 |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____ | | |

Form 990 (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public Inspection

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

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

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

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
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| | | | | | | |
| Total | | | | | | |

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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1428514. | 1769259. | 1706407. | 1762036. | 2962989. | 9629205. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 1428514. | 1769259. | 1706407. | 1762036. | 2962989. | 9629205. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 674,543. |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 8954662. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | 1428514. | 1769259. | 1706407. | 1762036. | 2962989. | 9629205. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 53,620. | 52,473. | 44,922. | 49,936. | 72,025. | 272,976. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | 19,434. | 19,745. | | | 39,179. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | 17,948. | 14,515. | 33,592. | 15,421. | 81,476. |
| 11 Total support. Add lines 7 through 10 | | | | | | 10022836. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 20,280,823. |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|-------------------------------------|
| 14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) | 14 | 89.34 % |
| 15 Public support percentage from 2019 Schedule A, Part II, line 14 | 15 | 87.99 % |
| 16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input checked="" type="checkbox"/> |
| b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | <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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2019 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2019 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2020. 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 - 2019. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 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> | | |
| 2 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> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| 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> | | |
| c 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> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | |
| 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> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 8 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> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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> | | |
| c 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> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i> | | |
| 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 |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization? | | |
| 11a | | |
| b A family member of a person described in line 11a above? | | |
| 11b | | |
| c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> | | |
| 1 | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <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> | | |
| 2 | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <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> | | |
| 1 | | |

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|---|-----|----|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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> | Yes | No |
| 2a | | |
| b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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> | | |
| 2b | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i> | | |
| 3a | | |
| 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> | | |
| 3b | | |

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

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

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|--|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (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 | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|---|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. 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)

| Section D - Distributions | | Current Year |
|----------------------------------|---|---------------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>) | 5 |
| 6 | Other distributions (<i>describe in Part VI</i>). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions. | 8 |
| 9 | Distributable amount for 2020 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2020 | (iii) Distributable Amount for 2020 |
|--|-------------------------------------|---|--|
| 1 Distributable amount for 2020 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2020 | | | |
| a From 2015 | | | |
| b From 2016 | | | |
| c From 2017 | | | |
| d From 2018 | | | |
| e From 2019 | | | |
| f Total of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2020 distributable amount | | | |
| i Carryover from 2015 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2020 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2020 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 Excess distributions carryover to 2021. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2016 | | | |
| b Excess from 2017 | | | |
| c Excess from 2018 | | | |
| d Excess from 2019 | | | |
| e Excess from 2020 | | | |

Schedule A (Form 990 or 990-EZ) 2020

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

Horizontal lines for providing supplemental information.

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

2020

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.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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 | 613,694. | 633,009. | 572,512. | 514,178. | 406,973. |
| b Contributions | 36,500. | 20,100. | 30,175. | 20,000. | 65,000. |
| c Net investment earnings, gains, and losses | 173,985. | 10,585. | 30,322. | 38,334. | 42,205. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | 50,000. | | | |
| g End of year balance | 824,179. | 613,694. | 633,009. | 572,512. | 514,178. |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 48.6000 %
 - b Permanent endowment 51.4000 %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |

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 | | 3,327,751. | 1,854,180. | 1,473,571. |
| c Leasehold improvements | | | | |
| d Equipment | | 336,507. | 308,701. | 27,806. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 1,875,620. |

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) | | |
| Total. (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) | | |
| Total. (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) | |
| Total. (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) | |
| Total. (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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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

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

| | | | |
|----------|--|-----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 7,661,615. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains (losses) on investments | 2a | 574,397. |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| e | Add lines 2a through 2d | 2e | 574,397. |
| 3 | Subtract line 2e from line 1 | 3 | 7,087,218. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 20,205. |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 20,205. |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 | 7,107,423. |

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

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

| | | | |
|----------|---|-----------|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 6,040,755. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| e | Add lines 2a through 2d | 2e | 0. |
| 3 | Subtract line 2e from line 1 | 3 | 6,040,755. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 20,205. |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 20,205. |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 | 6,060,960. |

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 \$824,179. THE PRINCIPAL OF RESTRICTED FUNDS, \$423,619, 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 XIII Supplemental Information *(continued)*

Lined area for supplemental information.

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 for the latest information.

OMB No. 1545-0047

2020

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 ELMER ROSENTHAL SPEND APPROXIMATELY 8 HOURS A WEEK WORKING WITH PARTNERSHIP FOR CHILDREN.

Name of the organization

YOUTH HOMES

Employer identification number

81-0331313

FORM 990 PART XI, LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Multiple horizontal lines for text entry.

**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 for instructions and the latest information.

OMB No. 1545-0047

2020

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 |
|--|-------------------------|---|---------------------|---------------------------|-------------------------------------|
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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) | LINE 10 | | | X |
| | | | | | | | |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2020

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

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

| | Yes | No |
|--|-----|----|
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | | X |
| b Gift, grant, or capital contribution to related organization(s) | | X |
| c Gift, grant, or capital contribution from related organization(s) | | X |
| d Loans or loan guarantees to or for related organization(s) | | X |
| e Loans or loan guarantees by related organization(s) | | X |
| f Dividends from related organization(s) | | X |
| g Sale of assets to related organization(s) | | X |
| h Purchase of assets from related organization(s) | | X |
| i Exchange of assets with related organization(s) | | X |
| j Lease of facilities, equipment, or other assets to related organization(s) | | X |
| k Lease of facilities, equipment, or other assets from related organization(s) | | X |
| l Performance of services or membership or fundraising solicitations for related organization(s) | X | |
| m Performance of services or membership or fundraising solicitations by related organization(s) | | X |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | | X |
| o Sharing of paid employees with related organization(s) | | X |
| p Reimbursement paid to related organization(s) for expenses | | X |
| q Reimbursement paid by related organization(s) for expenses | X | |
| r Other transfer of cash or property to related organization(s) | | X |
| s Other transfer of cash or property from related organization(s) | | 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 |
|-------------------------------------|-------------------------------|------------------------|--|
| (1) PARTNERSHIP FOR CHILDREN | L | 199,858. | FINANCIAL STATEMENTS |
| (2) PARTNERSHIP FOR CHILDREN | Q | 3,779. | FINANCIAL STATEMENTS |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners sec. 501(c)(3) orgs.? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Dispropor- tionate 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 | | Yes | No | |
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Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Lined area for supplemental information.