

# Youth Homes

Financial Statements

For the Years Ended June 30, 2023 and 2022



**WIPFLI**

## Independent Accountant's Review Report

Board of Directors  
Youth Homes  
Missoula, MT

We have reviewed the accompanying financial statements of Youth Homes (the "Agency"), a nonprofit organization which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### ***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 of America; 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.

### ***Accountant's Responsibility***

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Youth Homes and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### ***Accountant's Conclusion***

Based on our review, we are not aware of any material modifications that should be made to the accompanying 2023 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States.

### ***Report on 2022 Financial Statements***

The 2022 financial statements were audited by us, and we expressed an unmodified opinion on them in our report dated November 2, 2022. We have not performed any auditing procedures since that date.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Missoula, Montana  
September 26, 2023

# Youth Homes

## Statements of Financial Position

	(Reviewed) 2023	(Audited) 2022
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 247,291	\$ 978,731
Investments	1,966,768	1,800,303
Accounts receivable, net	360,090	388,999
Receivables from related party	19,720	23,946
Prepaid expenses	26,210	18,563
<b>Total current assets</b>	<b>2,620,079</b>	<b>3,210,542</b>
<b>Property and equipment - Net</b>	<b>1,823,813</b>	<b>1,833,048</b>
<b>Other Assets</b>		
Endowment investments	857,695	737,929
Right-of-use asset - Operating lease	28,512	-
<b>Total other assets</b>	<b>886,207</b>	<b>737,929</b>
<b>Total assets</b>	<b>\$ 5,330,099</b>	<b>\$ 5,781,519</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 35,348	\$ 40,216
Deferred revenue	85,000	-
Accrued payroll and payroll taxes payable	191,917	197,033
Accrued vacation payable	155,223	166,338
Current portion of lease liability - Operating lease	9,369	-
Current portion of long-term debt	42,431	40,370
<b>Total current liabilities</b>	<b>519,288</b>	<b>443,957</b>
Long-term debt, less current portion	17,521	55,582
Long term Lease liability - Operating lease	19,143	-
<b>Total liabilities</b>	<b>555,952</b>	<b>499,539</b>
<b>Net Assets</b>		
Without donor restrictions	4,280,528	4,838,361
With donor restrictions	493,619	443,619
<b>Total net assets</b>	<b>4,774,147</b>	<b>5,281,980</b>
<b>Total liabilities and net assets</b>	<b>\$ 5,330,099</b>	<b>\$ 5,781,519</b>

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Youth Homes

## Statement of Activities

<i>For the year ended June 30,</i>	(Reviewed) 2023		
	Net assets without donor restrictions	Net assets with donor restrictions	Total
<b>Public Support and Revenue:</b>			
Public Support			
Donations	\$1,583,638	\$ 50,000	\$1,633,638
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Revenue			
Grant revenues	504,264	-	504,264
Contract services	3,653,515	-	3,653,515
Management fees-Partnership	224,770	-	224,770
Rental income	6,204	-	6,204
Investment income, net	240,591	-	240,591
Miscellaneous income	100,919	-	100,919
In-kind contributions	157,437	-	157,437
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Total revenues	4,887,700	-	4,887,700
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Total support and revenue	6,313,901	50,000	6,521,338
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Expenses:			
Program services	5,364,809	-	5,364,809
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Support Services			
Fundraising	437,707	-	437,707
Administration	1,069,218	-	1,069,218
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Total Support Services	1,506,925	-	1,506,925
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Total expenses	6,871,734	-	6,871,734
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Change in net assets	(557,833)	50,000	(507,833)
Net assets - beginning of year	4,838,361	443,619	5,281,980
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Net assets - end of year	\$4,280,528	\$ 493,619	\$4,774,147

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Youth Homes

## Statement of Activities

<i>For the year ended June 30,</i>	(Audited) 2022		
	Net assets without donor restrictions	Net assets with donor restrictions	Total
<b>Public Support and Revenue:</b>			
Public Support			
Donations	\$1,522,129	\$ 20,000	\$1,542,129
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Revenue			
Grant revenues	1,185,388	-	1,185,388
Contract services	3,785,168	-	3,785,168
Management fees-Partnership	228,342	-	228,342
Rental income	6,000	-	6,000
Investment loss, net	(364,844)	-	(364,844)
Miscellaneous income	276,977	-	276,977
In-kind contributions	45,730	-	45,730
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Total Revenues	5,162,761	-	5,162,761
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Total support and revenue	6,684,890	20,000	6,704,890
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<b>Expenses:</b>			
Program services	5,797,712	-	5,797,712
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Support Services			
Fundraising	411,444	-	411,444
Administration	931,135	-	931,135
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Total Support Services	1,342,579	-	1,342,579
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Total expenses	7,140,291	-	7,140,291
<hr/>			
Change in net assets	(455,401)	20,000	(435,401)
Net assets - beginning of year	5,293,762	423,619	5,717,381
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Net assets - end of year	\$4,838,361	\$ 443,619	\$5,281,980

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Youth Homes

## Statement of Functional Expenses

	(Reviewed) 2023			
	Program			
	Services	Fundraising	Administration	Total
<b>EXPENSES</b>				
Salaries and wages	\$ 3,425,679	\$ 233,344	\$ 670,696	\$ 4,329,719
Fringe benefits	414,466	28,232	81,146	523,844
Client direct assistance	355,985	-	3,981	359,966
Payroll taxes	263,142	17,851	42,848	323,841
Space costs	271,263	3,000	16,342	290,605
Events	-	150,780	-	150,780
Depreciation	108,801	-	7,868	116,669
Supplies	71,021	-	34,596	105,617
Insurance	65,004	-	26,197	91,201
Computer	6,848	-	79,195	86,043
Purchased care services	81,603	-	-	81,603
Repairs and maintenance	65,131	-	12,972	78,103
Contract services	73,945	-	-	73,945
Travel	67,273	-	5,228	72,501
Professional services	37,251	-	19,349	56,600
Training	19,231	-	34,308	53,539
Advertising	24,400	-	2,899	27,299
Postage, printing, publication	9,654	4,500	8,250	22,404
Bank charges	-	-	17,505	17,505
Miscellaneous	1,425	-	5,838	7,263
Interest	7,185	-	-	7,185
Bad debt	(4,498)	-	-	(4,498)
<b>Total</b>	<b>\$ 5,364,809</b>	<b>\$ 437,707</b>	<b>\$ 1,069,218</b>	<b>\$ 6,871,734</b>

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Youth Homes

## Statement of Functional Expenses

	(Audited) 2022			
	Program Services	Fundraising	Administration	Total
<b>EXPENSES</b>				
Salaries and wages	\$ 3,361,979	\$ 245,715	\$ 569,086	\$ 4,176,780
Client direct assistance	820,440	-	3,462	823,902
Fringe benefits	460,671	33,669	77,978	572,318
Payroll taxes	257,075	18,797	35,906	311,778
Space costs	219,814	3,000	19,719	242,533
Purchased care services	153,577	-	-	153,577
Depreciation	109,397	-	6,252	115,649
Supplies	80,431	-	27,728	108,159
Events	-	105,763	-	105,763
Insurance	57,488	-	27,788	85,276
Training	30,485	-	44,716	75,201
Computer	7,799	-	62,516	70,315
Contract services	68,379	-	-	68,379
Travel	62,118	-	5,103	67,221
Repairs and maintenance	46,152	-	6,088	52,240
Advertising	22,410	-	8,973	31,383
Postage, printing, publication	9,022	4,500	11,092	24,614
Professional services	22,169	-	400	22,569
Bank charges	-	-	17,464	17,464
Miscellaneous	1,696	-	6,864	8,560
Interest	6,610	-	-	6,610
<b>Total</b>	<b>\$ 5,797,712</b>	<b>\$ 411,444</b>	<b>\$ 931,135</b>	<b>\$ 7,140,291</b>

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Youth Homes

## Statements of Cash Flows

<i>Years Ended June 30,</i>	(Reviewed) 2023	(Audited) 2022
Change in cash:		
Cash flows from operating activities:		
Change in net assets	\$ (507,833)	\$ (435,401)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Bad debt	(4,498)	-
Depreciation	116,669	115,649
Realized and unrealized (gain)/loss on investments	(177,387)	408,830
Changes in operating assets and liabilities:		
Accounts receivable	33,407	(10,665)
Due from related party	4,226	133
Prepaid expenses	(7,647)	(833)
Accounts payable	(4,868)	(6,500)
Deferred revenue	85,000	-
Accrued liabilities	(16,231)	27,537
Net cash from operating activities	(479,162)	98,750
Cash flows from investing activities:		
Purchases of fixed assets	(107,434)	(73,077)
Purchases of investments	(108,844)	(63,724)
Net cash from investing activities	(216,278)	(136,801)
Cash flows from financing activities:		
Principal payments on loans	(36,000)	(49,063)
Net cash from financing activities	(36,000)	(49,063)
Net change in cash	(731,440)	(87,114)
Cash at beginning of year	978,731	1,065,845
Cash at end of year	\$ 247,291	\$ 978,731
Supplemental cash flow information:		
Cash paid during the year for:		
Interest	\$ 7,185	\$ 6,610

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.



# Youth Homes

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Organization

Youth Homes (the "Agency") is a Montana private, non-profit corporation certified as a charitable organization. The Agency's corporate office is located in Missoula, Montana at 550 North California Street. Founded in 1971, Youth Homes provides three core and other services to care for and treat children and youth (ages 0 to 18) who are struggling with abuse, neglect, chaos, emotional challenges, substance abuse, family conflict, poor choices and legal problems. The Agency offers emergency shelters, therapeutic group homes, transitional living program, family care program including foster care, adoptive services and child and family counseling. As a licensed child placing and adoptive agency, Youth Homes recruits, screens, trains and places children into special foster homes. 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, Helena and Kalispell. 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 activity 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, 2023 and 2022 are not considered material to these financial statements.

# Youth Homes

## Notes to Financial Statements

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### **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.

#### **ASC 842 Lease Accounting**

The Agency is a lessee in multiple noncancelable operating leases. If the contract provides the Agency the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The discount rate used is the implicit rate in the lease contract, if it is readily determinable, or the U.S. Treasury risk free rate. The implicit rates of our leases are not readily determinable and accordingly, the Agency uses the risk free rate based on the information available at the commencement date for all leases. The risk free rate for a lease is the rate of interest on U.S. Treasury bills at the commencement of the lease.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

# Youth Homes

## Notes to Financial Statements

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

#### **ASC 842 Lease Accounting** (Continued)

For all underlying classes of assets, the Agency has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the Agency is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The Agency recognizes short-term lease cost on a straight-line basis over the lease term.

The Agency made an accounting policy election to not separate the lease components of a contract and its associated non-lease components.

#### **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

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### **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 Services are 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 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

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### **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 Services provides home-based Treatment Managers and Therapists to families with children diagnosed with "serious emotional 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 to 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 one to four years.

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 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

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### **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.

#### **Income Taxes**

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

#### **Cost Allocation**

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

#### **Advertising and Promotion**

Advertising and promotion costs are charged to operations when incurred. Advertising and promotion expense was \$27,299 and \$31,383 for the years ended June 30, 2023 and 2022, 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.

# Youth Homes

## Notes to Financial Statements

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

#### Reclassification

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

#### New Accounting Pronouncements

Accounting Standards Update (ASU) No. 2016-13, Measurement of Credit Losses on Financial Instruments, will require the Agency to present financial assets measured at amortized cost (including trade receivables) at the net amount expected to be collected over their remaining contractual lives. Estimated credit losses will be based on relevant information about historical experience, current conditions, and reasonable and supportable forecasts that affect the collectibility of the reported amounts. This accounting standard will be effective for financial statements issued for interim and annual periods beginning after December 15, 2022. The Agency is evaluating what impact this new standard will have on its fiscal year 2024 financial statements.

#### Accounting Pronouncements Adopted

ASU No. 2016-02, Leases (Topic 842)

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842). ASU 2016-02 is intended to improve financial reporting of leasing transactions by requiring organizations that lease assets to recognize assets and liabilities for the rights and obligations created by leases on the statement of financial position. This accounting update also requires additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases. The Agency adopted this guidance for the year ended June 30, 2023 with modified retrospective application to July 1, 2022 through a cumulative-effect adjustment. The Agency has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, the Agency accounted for its existing operating leases as operating leases and capital leases as finance leases under the new guidance, without reassessing (a) whether the contracts contain a lease under ASC Topic 842, (b) whether the classification of the leases would be different in accordance with ASC Topic 842, or (c) whether any unamortized initial direct costs before transition adjustments (as of June 30, 2022) would have met the definition of initial direct costs in ASC Topic 842 at lease commencement. Similarly, the Agency did not reassess service contracts evaluated for lease treatment under ASC 840 for embedded leases under ASC 842.

As a result of the adoption of the new lease accounting guidance, the Agency recognized the following ROU assets and lease liabilities as of July 1, 2022:

Right-of-use assets - Operating lease	\$	7
Lease liability - Operating Lease	\$	(7)

This standard did not have a material impact on the Agency's net assets or cash flows from operations and had an immaterial impact on the Agency's operating results. The most significant impact was the recognition of the ROU assets and lease obligations for operating leases.

# Youth Homes

## Notes to Financial Statements

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### Note 2: Cash and Cash Equivalents

The Agency participated in a Sweep Repurchase Agreement through a reputable financial institution. Daily, the financial institution sold to the Agency an undivided fractional interest in the principal amount of securities or financial instruments. Market risks associated with this agreement were similar to market risks associated with the security purchased. The securities had 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 were collateralized by the securities purchased with those funds. No amounts were considered at risk as of June 30, 2023 and 2022. During the year ended June 30, 2023 the bank raised its transaction fees and the Agency discontinued this program and all cash was reallocated to checking and savings accounts.

### 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:

	(Reviewed) 2023	(Audited) 2022
Total investments at cost	\$ 2,715,802	\$ 2,632,684
Total investments at market	\$ 2,824,463	\$ 2,538,232
Less endowment investments at market	857,695	737,929
Current investments at market	\$ 1,966,768	\$ 1,800,303

Of the amounts above, the Agency has an established permanent, irrevocable endowment fund in the amount of \$857,695 and \$737,929 for 2023 and 2022, respectively. The principal of restricted funds, \$493,619 and \$443,619, is intended to remain whole in perpetuity, with income earned being available for the 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, 2023- Reviewed</i>	Without Donor Restrictions	With Donor Restrictions
Beginning balance	\$ 294,310	\$ 443,619
Investment income	22,634	-
Net appreciation	52,534	-
Contributions	-	50,000
Investment fees	(5,402)	-
<b>Ending balance</b>	<b>\$ 364,076</b>	<b>\$ 493,619</b>

<i>As of June 30, 2022- Audited</i>	Without Donor Restrictions	With Donor Restrictions
Beginning balance	\$ 400,560	\$ 423,619
Investment income	18,414	-
Net depreciation	(118,827)	-
Contributions	-	20,000
Investment fees	(5,837)	-
<b>Ending balance</b>	<b>\$ 294,310</b>	<b>\$ 443,619</b>

Youth Homes' endowment consists of funds established for the support of the Agency. As required by GAAP, net assets associated with the endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. Agency management has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Youth Homes classifies as net assets with donor restrictions (a) the original value of gifts to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the 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

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### 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, 2023 and 2022.

- 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, 2023- Reviewed</i>	Level 1	Level 2	Level 3	Total Fair Value
Mutual funds/ETFs	\$ 2,793,518	\$ -	\$ -	\$ 2,793,518
Money markets	30,945	-	-	30,945
<b>Total assets</b>	<b>\$ 2,824,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,824,463</b>

<i>June 30, 2022- Audited</i>	Level 1	Level 2	Level 3	Total Fair Value
Mutual funds/ETFs	\$ 2,507,336	\$ -	\$ -	\$ 2,507,336
Money markets	30,896	-	-	30,896
<b>Total assets</b>	<b>\$ 2,538,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,538,232</b>

### Note 5: Accounts Receivable

Accounts receivable consisted of the following at June 30:

	(Reviewed) 2023	(Audited) 2022
Accounts receivable	\$ 376,035	\$ 408,658
Less:		
Allowance for doubtful accounts	(4,993)	(9,491)
Allowance for contractual adjustments	(10,952)	(10,168)
<b>Accounts receivable, net</b>	<b>\$ 360,090</b>	<b>\$ 388,999</b>

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.

# Youth Homes

## Notes to Financial Statements

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### Note 5: Accounts Receivable (Continued)

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, 2023 and 2022:

	(Reviewed) 2023	(Audited) 2022
Furniture and equipment	\$ 79,314	\$ 106,312
Vehicles	225,811	236,279
Buildings and improvements	3,443,309	3,382,383
Land	374,243	374,243
<hr/>		
Total property and equipment	4,122,677	4,099,217
Less accumulated depreciation	(2,298,864)	(2,266,169)
<hr/>		
Property and equipment - Net	\$ 1,823,813	\$ 1,833,048

### Note 7: Liquidity and Availability of Financial Resources

The Youth Homes has \$627,101 of financial assets available within one year of the statement of financial position date consisting of cash of \$247,291, accounts receivable of \$360,090, and receivables from related parties of \$19,720. 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 \$550,000. Youth Homes has board restricted current investments in the amount of \$1,966,768 that can be used at the discretion of the board. As more fully described in Note 12, 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: In-Kind Contributions

The Agency recognizes contributed nonfinancial assets within revenue, including contributed services, household goods, clothing, auction items, and rent. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions. The total amount of contributed nonfinancial assets were \$157,437 and \$45,730 in 2023 and 2022, respectively.

# Youth Homes

## Notes to Financial Statements

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### Note 9: 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, 2023 and 2022, the 401(k) plan expense was \$53,298 and \$53,311, respectively.

### Note 10: Leases

The Agency leases office space and housing. These leases are for facilities in Helena. One of these leases has monthly payments of \$865 and a lease term which expires in May 2026. The other lease has payments of \$1 per year and has a lease term of 20 years expiring in June 2028. The building leases entered into include an option to renew. The renewal terms can extend the lease term from two to five years. The exercise of lease renewal options is at the Agency's sole discretion. Renewal option periods are included in the measurement of the ROU asset and lease liability when the exercise is reasonably certain to occur.

The Agency's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed and variable components.

Components of lease expense were as follows for the year ended June 30, 2023:

Lease cost		
Interest	\$	102
Amortization of right-of-use asset		763
Total lease cost	\$	865

Supplemental cash flow and other information related to leases is as follows for the year ended June 30, 2023:

Cash paid for operating cash flows from lease liability	\$	865
Weighted-average remaining lease term - Operating leases		2.92 years
Weighted-average discount rate - Operating leases		4.29 %

Maturities of lease liabilities are as follows:

<i>June 30,</i>		2023
2024	\$	10,380
2025		10,380
2026		9,515
Total lease payments		30,275
Less: imputed interest		1,763
Total	\$	28,512

# Youth Homes

## Notes to Financial Statements

### Note 11: Long Term Debt

<i>As of June 30,</i>	(Reviewed) 2023	(Audited) 2022
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.	\$ 59,952	\$ 95,952
Total debt	59,952	95,952
Less current portion	42,431	40,370
Total long-term debt	\$ 17,521	\$ 55,582

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

2024	\$ 42,431
2025	17,521
	\$ 59,952

### Note 12: 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 due April 2024, secured by current investments of the Agency. No advances were outstanding as of June 30, 2023 and 2022.

### Note 13: Net Assets Without Donor Restrictions

<i>As of June 30:</i>	(Reviewed) 2023	(Audited) 2022
Without donor restrictions	\$ 2,313,760	\$ 3,038,058
Board restricted - reserve funds	1,966,768	1,800,303
Total net assets without donor restrictions	\$ 4,280,528	\$ 4,838,361

### Note 14: Net Assets With Donor Restrictions

<i>As of June 30:</i>	(Reviewed) 2023	(Audited) 2022
Restricted into perpetuity - Endowment funds	\$ 493,619	\$ 443,619
Total net assets with donor restrictions	\$ 493,619	\$ 443,619

# Youth Homes

## Notes to Financial Statements

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### **Note 15: 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, 2023 and 2022, the Agency received \$224,770 and \$228,342 in management fees and \$643 and \$497 in expense reimbursements from the Partnership, respectively. Receivable balances from Partnership totaled \$19,720 and \$23,946 as of June 30, 2023 and 2022, respectively.

### **Note 16: Risks and Uncertainties**

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.

As of the date of issuance of the financial statements, the Agency has continued to see adverse impact from current economic conditions in the form of an increased cost in wages and a workforce shortage. Any future impact on the Agency cannot be reasonably estimated at this time.

### **Note 17: Subsequent Events**

In accordance with ASC 855, Management has evaluated all subsequent events through September 26, 2023, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

# Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2022**

Open to Public Inspection

**A** For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>YOUTH HOMES</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>550 CALIFORNIA STREET</b> City or town, state or province, country, and ZIP or foreign postal code <b>MISSOULA, MT 59802</b> <b>F</b> Name and address of principal officer: <b>DANN SWALLOW</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>81-0331313</b> <b>E</b> Telephone number <b>406-721-2704</b> <b>G</b> Gross receipts \$ <b>6,158,287.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <b>WWW.YOUTHOMESMT.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1971</b> <b>M</b> State of legal domicile: <b>MT</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>GROUP YOUTH HOMES AND FOSTER CARE</b>			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	<b>12</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	<b>12</b>	
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a) .....	<b>5</b>	<b>231</b>	
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	<b>20</b>	
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	<b>0.</b>	
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>	<b>0.</b>	
	Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b> <b>2,743,547.</b>	<b>Current Year</b> <b>1,843,564.</b>
<b>9</b> Program service revenue (Part VIII, line 2g) .....		<b>4,262,317.</b>	<b>3,970,433.</b>	
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....		<b>64,322.</b>	<b>81,344.</b>	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....		<b>-24,756.</b>	<b>149,872.</b>	
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....		<b>7,045,430.</b>	<b>6,045,213.</b>	
Expenses		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	<b>0.</b>	<b>0.</b>
		<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	<b>5,060,877.</b>	<b>5,177,404.</b>	
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	<b>0.</b>	<b>0.</b>	
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>323,633.</b>			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	<b>2,011,124.</b>	<b>1,553,029.</b>	
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	<b>7,072,001.</b>	<b>6,730,433.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	<b>-26,571.</b>	<b>-685,220.</b>		
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b> <b>5,781,519.</b>	<b>End of Year</b> <b>5,330,099.</b>	
	<b>21</b> Total liabilities (Part X, line 26) .....	<b>499,539.</b>	<b>555,952.</b>	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	<b>5,281,980.</b>	<b>4,774,147.</b>	

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>AMY SCHAER, CEO</b>	Date			
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>SAM BRUNSON, CPA</b>	Preparer's signature <b>SAM BRUNSON, CPA</b>	Date <b>11/12/23</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P01696998</b>
	Firm's name <b>WIPFLI LLP</b>	Firm's EIN <b>39-0758449</b>	Phone no. <b>406.728.1800</b>		
	Firm's address <b>105 E. PINE ST, UPPER FLOOR MISSOULA, MT 59802</b>				

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



Part III Statement of Program Service Accomplishments

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

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

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

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

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

4a (Code: ) (Expenses \$ 5,322,708. including grants of \$ 0. ) (Revenue \$ 3,989,906. ) SHELTER, GROUP HOME, AND FOSTER CARE FOR ADOLESCENTS AND CHILDREN. TEMPORARY CARE, LONG TERM CARE AND FOSTER CARE PROVIDED FOR APPROXIMATELY 465 YOUTH 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 5,322,708.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	<b>X</b>	
<b>3</b> 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> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		<b>X</b>
<b>5</b> 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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		<b>X</b>
<b>6</b> 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> .....		<b>X</b>
<b>7</b> 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> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> 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> .....		<b>X</b>
<b>10</b> 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> .....	<b>X</b>	
<b>11</b> 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.		
<b>a</b> 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> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>c</b> 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> .....		<b>X</b>
<b>d</b> 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> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> 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> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>15</b> 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> .....		<b>X</b>
<b>16</b> 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> .....		<b>X</b>
<b>17</b> 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> See instructions .....		<b>X</b>
<b>18</b> 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> .....	<b>X</b>	
<b>19</b> 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> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> 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> .....		<b>X</b>

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 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
<b>27</b> 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
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> 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>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on 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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....		

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various organizational requirements.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (12), 1b (12), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

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.
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 the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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 THRU 10/22	40.00 1.00			X				97,384.	0.	11,183.
(2) DANN SWALLOW CFO	40.00 1.00			X				92,332.	0.	9,936.
(3) AMY SCHAER CEO	40.00 1.00			X				73,701.	0.	12,331.
(4) SHANNONE HART PRESIDENT	2.00	X		X				0.	0.	0.
(5) ERIC PETERSEN VICE PRESIDENT	2.00	X		X				0.	0.	0.
(6) JAYMIE BOWDITCH PAST PRESIDENT	2.00	X		X				0.	0.	0.
(7) HARRY SAXTON SECRETARY/TREASURER	2.00	X		X				0.	0.	0.
(8) REGHAN BRANDT DIRECTOR	2.00	X						0.	0.	0.
(9) CHRISTIAN WOHLFEIL DIRECTOR	1.00	X						0.	0.	0.
(10) MAEGAN RIDES AT THE DOOR DIRECTOR	1.00	X						0.	0.	0.
(11) DR. KIM MCKEARNAN DIRECTOR - TERMED	1.00	X						0.	0.	0.
(12) ANN MUNSEY DIRECTOR - TERMED	1.00	X						0.	0.	0.
(13) LARRY FLANAGAN DIRECTOR - TERMED	1.00	X						0.	0.	0.
(14) BOB HERMES DIRECTOR - TERMED	1.00	X						0.	0.	0.
(15) JULI YOBST DIRECTOR - TERMED	1.00	X						0.	0.	0.
(16) SHANNON HILLIARD INCOMING DIRECTOR	1.00	X						0.	0.	0.
(17) KIM KAHLE INCOMING 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) TOM ROY INCOMING DIRECTOR	1.00	X						0.	0.	0.
(19) CORI STERN INCOMING DIRECTOR	1.00	X						0.	0.	0.
(20) JIM BACHAND INCOMING DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								263,417.	0.	33,450.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								263,417.	0.	33,450.

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

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....	5	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	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	394,371.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	453,313.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	995,880.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 106,572.				
	<b>h Total.</b> Add lines 1a-1f .....		1,843,564.				
Program Service Revenue	<b>2 a</b> <u>CONTRACT SERVICES</u>	<b>Business Code</b>					
		624100	3,658,013.	3,658,013.			
	<b>b</b> <u>REIMBURSEMENTS</u>	624100	224,770.	224,770.			
	<b>c</b> <u>OTHER REVENUE</u>	624100	87,650.	87,650.			
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		3,970,433.					
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		81,344.			81,344.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real	6,204.			
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>	0.				
	<b>c</b> Rental income or (loss)	<b>6c</b>	6,204.				
	<b>d</b> Net rental income or (loss) .....		6,204.	6,204.			
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
<b>d</b> Net gain or (loss) .....							
<b>8 a</b> Gross income from fundraising events (not including \$ <u>394,371.</u> of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		243,473.				
			113,074.				
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....			130,399.			130,399.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
Miscellaneous Revenue	<b>11 a</b> <u>MISC. INCOME &amp; REFUNDS</u>	<b>Business Code</b>					
		900099	13,269.	13,269.			
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		13,269.					
<b>12 Total revenue.</b> See instructions .....		6,045,213.	3,989,906.	0.	211,743.		



**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 .....	263,962.	212,468.	35,965.	15,529.
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 .....	4,094,388.	3,236,256.	638,632.	219,500.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	46,654.	30,802.	15,852.	
9 Other employee benefits .....	448,559.	360,619.	61,393.	26,547.
10 Payroll taxes .....	323,841.	263,142.	42,848.	17,851.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	859.	859.		
c Accounting .....	29,792.	29,792.		
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....	18,140.		18,140.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	174,897.	155,548.	19,349.	
12 Advertising and promotion .....	27,299.	24,400.	2,899.	
13 Office expenses .....	145,526.	80,675.	60,351.	4,500.
14 Information technology .....	86,043.	6,848.	79,195.	
15 Royalties .....				
16 Occupancy .....	254,606.	235,264.	16,342.	3,000.
17 Travel .....	72,501.	67,273.	5,228.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....				
20 Interest .....	7,185.	7,185.		
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	116,669.	108,801.	7,868.	
23 Insurance .....	91,201.	65,004.	26,197.	
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 <b>CLIENT DIRECT ASSISTANC</b>	359,966.	355,985.	3,981.	
b <b>REPAIRS AND MAINTENANCE</b>	70,837.	61,131.	9,706.	
c <b>TRAINING</b>	53,539.	19,231.	34,308.	
d <b>INDIRECT FUNDRAISING EX</b>	36,706.			36,706.
e All other expenses _____	7,263.	1,425.	5,838.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>6,730,433.</b>	<b>5,322,708.</b>	<b>1,084,092.</b>	<b>323,633.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	20,763.	<b>1</b>	65,669.
	<b>2</b> Savings and temporary cash investments .....	957,968.	<b>2</b>	181,622.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	412,945.	<b>4</b>	379,810.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	18,563.	<b>9</b>	26,210.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 4,122,677.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 2,298,864.		
	<b>11</b> Investments - publicly traded securities .....	1,833,048.	<b>10c</b>	1,823,813.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	2,538,232.	<b>11</b>	2,824,463.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>14</b>	28,512.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	5,781,519.	<b>15</b>	5,330,099.	
<b>17</b> Accounts payable and accrued expenses .....	403,587.	<b>16</b>	382,488.	
<b>18</b> Grants payable .....		<b>17</b>		
<b>19</b> Deferred revenue .....		<b>18</b>	85,000.	
<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>		
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>		
<b>22</b> 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 .....		<b>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	95,952.	<b>22</b>	59,952.	
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>		
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	0.	<b>24</b>	28,512.	
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	499,539.	<b>25</b>	555,952.	
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....		<b>26</b>		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	4,838,361.		4,280,528.
	<b>28</b> Net assets with donor restrictions .....	443,619.		493,619.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....			
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....			
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....			
	<b>32</b> Total net assets or fund balances .....	5,281,980.		4,774,147.
	<b>33</b> Total liabilities and net assets/fund balances .....	5,781,519.		5,330,099.

**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	6,045,213.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,730,433.
3	Revenue less expenses. Subtract line 2 from line 1	3	-685,220.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,281,980.
5	Net unrealized gains (losses) on investments	5	177,387.
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	4,774,147.

**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 on 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)



**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1706407.	1762036.	2962989.	2743547.	1843564.	11018543.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	1706407.	1762036.	2962989.	2743547.	1843564.	11018543.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						743,377.
<b>6 Public support.</b> Subtract line 5 from line 4.						10275166.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	1706407.	1762036.	2962989.	2743547.	1843564.	11018543.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	44,922.	49,936.	72,025.	70,322.	87,548.	324,753.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	19,745.			10,915.	130,399.	161,059.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	14,515.	33,592.	15,421.		13,269.	76,797.
<b>11 Total support.</b> Add lines 7 through 10						11581152.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	19,766,549.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	88.72	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	89.72	%
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2022. 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 - 2021. 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 on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.



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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022



**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

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 July 25, 2006, 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 ..... \$ \_\_\_\_\_

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

**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	737,929.	824,179.	613,694.	633,009.	572,512.
b Contributions	50,000.	20,000.	36,500.	20,100.	30,175.
c Net investment earnings, gains, and losses	75,168.	-100,413.	173,985.	10,585.	30,322.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	5,402.	5,837.		50,000.	
g End of year balance	857,695.	737,929.	824,179.	613,694.	633,009.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 42.4482 %
  - b Permanent endowment 57.5518 %
  - c Term endowment .0000 %
- 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?
- 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		3,443,309.	2,046,512.	1,396,797.
c Leasehold improvements				
d Equipment		305,125.	252,352.	52,773.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,823,813.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) RIGHT OF USE ASSET LEASE LIABILITY	28,512.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	6,363,901.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	177,387.	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	50,865.	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	113,074.	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>		341,326.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	6,022,575.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	18,140.	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	4,498.	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>		22,638.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	6,045,213.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	6,871,734.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>	50,865.	
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	113,074.	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>		163,939.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	6,707,795.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	18,140.	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	4,498.	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>		22,638.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	6,730,433.

**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 \$857,695. THE PRINCIPAL OF RESTRICTED FUNDS, \$493,619, 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 XI, LINE 2D - OTHER ADJUSTMENTS:**

DIRECT FUNDRAISING EXPENSES 113,074.

**Part XIII** Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT RECOVERY 4,498.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EXPENSES 113,074.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT RECOVERY 4,498.





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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		CHRISTMAS (event type)	YH SUMMER PARTY (event type)	3 (total number)		
Revenue	1	Gross receipts	235,207.	166,301.	236,336.	637,844.
	2	Less: Contributions	235,207.	37,592.	121,572.	394,371.
	3	Gross income (line 1 minus line 2)		128,709.	114,764.	243,473.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs		10,709.	12,365.	23,074.
	7	Food and beverages		22,300.	38,807.	61,107.
	8	Entertainment		2,400.	1,130.	3,530.
	9	Other direct expenses	4,767.	11,857.	8,739.	25,363.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				113,074.
11	Net income summary. Subtract line 10 from line 3, column (d)				130,399.	

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

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

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

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





**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
Attach to Form 990.

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

Department of the Treasury  
Internal Revenue Service

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

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		91,874.	FAIR MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( <u>SILENT AUCTION</u> )	X	7	14,698.	FAIR MARKET VALUE
26 Other ( _____ )				
27 Other ( _____ )				
28 Other ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement ..... **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2022

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTORS IS REPORTED IN PART I.

Multiple horizontal lines for supplemental information.

**SCHEDULE O  
(Form 990)**

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 Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

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:

THE POLICY APPLIES TO ANY DIRECTOR, OFFICER, OR MEMBER OF A COMMITTEE WITH DELEGATED AUTHORITY TO ACT ON BEHALF OF THE BOARD OF DIRECTORS.

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF ANY FINANCIAL INTEREST AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE MEMBERS OF THE BOARD AND MEMBERS OF COMMITTEES WITH GOVERNING BOARD-DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENT. AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE GOVERNING BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS.

AFTER EXERCISING DUE DILIGENCE, THE BOARD OR EXECUTIVE COMMITTEE SHALL DETERMINE WHETHER YOUTH HOMES CAN OBTAIN WITH REASONABLE EFFORTS A MORE

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

Schedule O (Form 990) 2022

Name of the organization YOUTH HOMES	Employer identification number 81-0331313
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ADVANTAGEOUS TRANSACTION OR ARRANGEMENT FROM A PERSON OR ENTITY THAT WOULD NOT GIVE RISE TO A FINANCIAL CONFLICT OF INTEREST. IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASONABLY POSSIBLE UNDER CIRCUMSTANCES NOT PRODUCING A FINANCIAL CONFLICT OF INTEREST, THE BOARD OR EXECUTIVE COMMITTEE SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS WHETHER THE TRANSACTION OR ARRANGEMENT IS IN YOUTH HOMES' BEST INTEREST, FOR ITS OWN BENEFIT, AND WHETHER IT IS FAIR AND REASONABLE. IN CONFORMITY WITH THE ABOVE DETERMINATION, IT SHALL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT.

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 XI, LINE 2C  
THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
PARTNERSHIP FOR CHILDREN - 81-0526281 PO BOX 8134 MISSOULA, MT 59807	ATTACHMENT BASED TREATMENT PROGRAM	MONTANA	501(C)(3)	LINE 10			X

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

Schedule R (Form 990) 2022

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

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

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

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

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

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

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

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> 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	224,770.	FINANCIAL STATEMENTS
(2) PARTNERSHIP FOR CHILDREN	Q	643.	FINANCIAL STATEMENTS
(3)			
(4)			
(5)			
(6)			



**Part VII** Supplemental Information

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

Multiple horizontal lines for providing supplemental information.