

# Partnership for Children

Financial Statements and  
Independent Accountant's Review Report

Years Ended June 30, 2018 and 2017



**Partnership** *for* **Children**

**WIPFLi**<sup>LLP</sup>  
CPAs and Consultants



## Independent Accountant's Review Report

To the Board of Directors  
Partnership for Children  
Missoula, MT

We have reviewed the accompanying financial statements of Partnership for Children ("the Partnership"), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, cash flows and functional expenses for the years 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 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; 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 engagements 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.

### Accountant's Conclusion

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

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

Wipfli LLP

November 5, 2018  
Missoula, MT

# Partnership for Children

## Statements of Financial Position

| <i>As of June 30,</i>   | 2018                | 2017                |
|---|---------------------|---------------------|
| <b>ASSETS</b>   |                     |                     |
| <b>CURRENT ASSETS</b>   |                     |                     |
| Cash  | \$ 77,759           | \$ 142,514          |
| Investments   | 1,073,193           | 1,004,995           |
| Fees receivable (net of allowance of \$900 in 2018 and \$800 in 2017) | 127,669             | 122,574             |
| <b>Total current assets</b>   | <b>1,278,621</b>    | <b>1,270,083</b>    |
| <b>PROPERTY AND EQUIPMENT</b>   |                     |                     |
| Land, buildings, and equipment  | 1,224,170           | 1,207,226           |
| Accumulated depreciation  | (585,526)           | (565,076)           |
| <b>Net property and equipment</b>                                     | <b>638,644</b>      | <b>642,150</b>      |
| <b>Total Assets</b>   | <b>\$ 1,917,265</b> | <b>\$ 1,912,233</b> |
| <b>LIABILITIES AND NET ASSETS</b>                                     |                     |                     |
| <b>CURRENT LIABILITIES</b>  |                     |                     |
| Accounts payable  | \$ 13,102           | \$ 11,720           |
| Youth Homes payable   | 19,670              | 19,846              |
| Accrued expenses and other liabilities                                | 105,383             | 89,213              |
| Pension plan payable  | -                   | 111                 |
| Current portion long-term debt  | 35,621              | 34,588              |
| <b>Total current liabilities</b>                                      | <b>173,776</b>      | <b>155,478</b>      |
| <b>LONG-TERM DEBT, less current portion</b>                           | <b>16,808</b>       | <b>42,640</b>       |
| <b>Total liabilities</b>  | <b>190,584</b>      | <b>198,118</b>      |
| <b>NET ASSETS</b>   |                     |                     |
| Unrestricted  | 1,726,681           | 1,714,115           |
| <b>Total Liabilities and Net Assets</b>                               | <b>\$ 1,917,265</b> | <b>\$ 1,912,233</b> |

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

# Partnership for Children

## Statement of Activities

| <i>for the year ended June 30, 2018</i> | Unrestricted | Temporarily<br>Restricted | Total        |
|---|--------------|---------------------------|--------------|
| <b>PUBLIC SUPPORT AND REVENUE</b>       |              |                           |              |
| <u>Public Support</u>                   |              |                           |              |
| Contributions - cash                    | \$ 72,583    | \$ -                      | \$ 72,583    |
| <u>Revenue</u>                          |              |                           |              |
| State contracted fees                   | 1,774,894    | -                         | 1,774,894    |
| USDA school lunch program               | 13,668       | -                         | 13,668       |
| Interest and dividend income            | 33,771       | -                         | 33,771       |
| Gain on sale of assets                  | 500          | -                         | 500          |
| Realized/unrealized gain on investments | 39,740       | -                         | 39,740       |
| Total revenue                           | 1,862,573    | -                         | 1,862,573    |
| Total public support and revenue        | 1,935,156    | -                         | 1,935,156    |
| <b>EXPENSES</b>                         |              |                           |              |
| <u>Program services</u>                 |              |                           |              |
| Foster care program                     | 696,295      | -                         | 696,295      |
| Group care program                      | 1,014,185    | -                         | 1,014,185    |
| Total program services                  | 1,710,480    | -                         | 1,710,480    |
| <u>Support services</u>                 |              |                           |              |
| Administration                          | 212,110      | -                         | 212,110      |
| Total expenses                          | 1,922,590    | -                         | 1,922,590    |
| CHANGE IN NET ASSETS                    | 12,566       | -                         | 12,566       |
| NET ASSETS - Beginning of year          | 1,714,115    | -                         | 1,714,115    |
| NET ASSETS - End of year                | \$ 1,726,681 | \$ -                      | \$ 1,726,681 |

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

# Partnership for Children

## Statement of Activities

| <i>for the year ended June 30, 2017</i> | Unrestricted | Temporarily<br>Restricted | Total        |
|---|--------------|---------------------------|--------------|
| <b>PUBLIC SUPPORT AND REVENUE</b>       |              |                           |              |
| <u>Public Support</u>                   |              |                           |              |
| Contributions - cash                    | \$ 54,504    | \$ -                      | \$ 54,504    |
| <u>Revenue</u>                          |              |                           |              |
| State contracted fees                   | 1,666,396    | -                         | 1,666,396    |
| USDA school lunch program               | 11,330       | -                         | 11,330       |
| Interest and dividend income            | 28,191       | -                         | 28,191       |
| Realized/unrealized gain on investments | 38,073       | -                         | 38,073       |
| Total revenue                           | 1,743,990    | -                         | 1,743,990    |
| Total public support and revenue        | 1,798,494    | -                         | 1,798,494    |
| <b>EXPENSES</b>                         |              |                           |              |
| <u>Program services</u>                 |              |                           |              |
| Foster care program                     | 628,491      | -                         | 628,491      |
| Group care program                      | 1,018,296    | -                         | 1,018,296    |
| Total program services                  | 1,646,787    | -                         | 1,646,787    |
| <u>Support services</u>                 |              |                           |              |
| Administration                          | 210,961      | -                         | 210,961      |
| Total Expenses                          | 1,857,748    | -                         | 1,857,748    |
| CHANGE IN NET ASSETS                    | (59,254)     | -                         | (59,254)     |
| NET ASSETS - Beginning of year          | 1,773,369    | -                         | 1,773,369    |
| NET ASSETS - End of year                | \$ 1,714,115 | \$ -                      | \$ 1,714,115 |

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

# Partnership for Children

## Statements of Cash Flows

| <i>for the years ended June 30,</i>   | 2018      | 2017        |
|---|-----------|-------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |           |             |
| Change in net assets  | \$ 12,566 | \$ (59,254) |
| Adjustments to reconcile change in net assets<br>to net cash from operating activities: |           |             |
| Depreciation  | 43,738    | 39,740      |
| Bad debts   | 2,909     | 23,232      |
| Gain on investments   | (39,740)  | (38,073)    |
| Gain on sale of assets  | (500)     | -           |
| (Increase) decrease in:   |           |             |
| Accounts receivable   | (8,004)   | 21,332      |
| Prepaid expenses and other  | -         | 2,521       |
| Increase (decrease) in:   |           |             |
| Accounts payable  | 1,382     | 2,291       |
| YH payable  | (176)     | (831)       |
| Accrued expenses and other liabilities  | 16,170    | 6,567       |
| Pension plan payable  | (111)     | (26,644)    |
| Net cash from operating activities  | 28,234    | (29,119)    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |           |             |
| Cash paid for purchase of property and equipment  | (40,232)  | (53,468)    |
| Proceeds from sale of property and equipment  | 500       | -           |
| Cash flow from investments  | (28,458)  | 142,944     |
| Net cash from investing activities  | (68,190)  | 89,476      |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>   |           |             |
| Payments on long-term debt  | (44,799)  | (34,433)    |
| Proceeds from long-term debt  | 20,000    | -           |
| Net cash from financing activities  | (24,799)  | (34,433)    |
| <b>NET INCREASE (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>                         | (64,755)  | 25,924      |
| CASH AND CASH EQUIVALENTS - Beginning of year   | 142,514   | 116,590     |
| CASH AND CASH EQUIVALENTS - End of year   | \$ 77,759 | \$ 142,514  |
| <b>INTEREST PAID DURING THE YEAR</b>  | \$ 2,496  | \$ 3,756    |

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

# Partnership for Children

## Statement of Functional Expenses

| <i>for the year ended June 30, 2018</i>   | Foster Care       | Group Care          | Administration    | Total               |
|---|-------------------|---------------------|-------------------|---------------------|
| Accounting services                       | \$ -              | \$ -                | \$ 5,700          | \$ 5,700            |
| Advertising                               | 7,461             | -                   | -                 | 7,461               |
| Bad debt expense                          | 834               | 2,175               | -                 | 3,009               |
| Bank charges and interest                 | 5,186             | 3,350               | -                 | 8,536               |
| Benefits and payroll taxes                | 107,482           | 147,473             | -                 | 254,955             |
| Child related expenses                    | 2,160             | 8,281               | -                 | 10,441              |
| Combined insurance                        | 11,195            | 19,346              | -                 | 30,541              |
| Direct management costs                   | -                 | -                   | 206,410           | 206,410             |
| Dues                                      | 2,878             | 1,214               | -                 | 4,092               |
| Equipment expenses                        | 9,392             | 17,295              | -                 | 26,687              |
| Food                                      | -                 | 29,822              | -                 | 29,822              |
| Miscellaneous                             | 3,196             | 8,409               | -                 | 11,605              |
| Office supplies                           | 5,645             | 2,770               | -                 | 8,415               |
| Purchased services                        | 86,624            | 748                 | -                 | 87,372              |
| Rent                                      | 9,933             | -                   | -                 | 9,933               |
| Salary and wages                          | 384,614           | 709,648             | -                 | 1,094,262           |
| Staff development                         | 7,369             | 5,575               | -                 | 12,944              |
| Supplies                                  | -                 | 5,244               | -                 | 5,244               |
| Taxes                                     | -                 | 509                 | -                 | 509                 |
| Telephone                                 | 9,728             | 3,445               | -                 | 13,173              |
| Transportation and per diem               | 21,123            | 6,338               | -                 | 27,461              |
| Utilities                                 | 8,587             | 11,693              | -                 | 20,280              |
| <b>Total expenses before depreciation</b> | <b>683,407</b>    | <b>983,335</b>      | <b>212,110</b>    | <b>1,878,852</b>    |
| <b>Depreciation</b>                       | <b>12,888</b>     | <b>30,850</b>       | <b>-</b>          | <b>43,738</b>       |
| <b>Total expenses</b>                     | <b>\$ 696,295</b> | <b>\$ 1,014,185</b> | <b>\$ 212,110</b> | <b>\$ 1,922,590</b> |

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

# Partnership for Children

## Statement of Functional Expenses

| <i>for the year ended June 30, 2017</i>   | Foster Care       | Group Care          | Administration    | Total               |
|---|-------------------|---------------------|-------------------|---------------------|
| Accounting services                       | \$ -              | \$ -                | \$ 9,849          | \$ 9,849            |
| Advertising                               | 13,768            | -                   | -                 | 13,768              |
| Bad debt expense                          | 6,507             | 16,725              | -                 | 23,232              |
| Bank charges and interest                 | 4,964             | 3,710               | -                 | 8,674               |
| Benefits and payroll taxes                | 93,098            | 161,331             | -                 | 254,429             |
| Child related expenses                    | 2,351             | 11,175              | -                 | 13,526              |
| Combined insurance                        | 11,372            | 20,302              | -                 | 31,674              |
| Direct management costs                   | -                 | -                   | 201,112           | 201,112             |
| Dues                                      | 2,526             | -                   | -                 | 2,526               |
| Equipment expenses                        | 12,698            | 12,547              | -                 | 25,245              |
| Food                                      | -                 | 27,841              | -                 | 27,841              |
| Miscellaneous                             | 6,292             | 8,466               | -                 | 14,758              |
| Office supplies                           | 8,086             | 3,698               | -                 | 11,784              |
| Postage, printing and publications        | 647               | -                   | -                 | 647                 |
| Professional fees                         | 333               | 666                 | -                 | 999                 |
| Purchased services                        | 57,176            | 3,108               | -                 | 60,284              |
| Rent                                      | 8,607             | -                   | -                 | 8,607               |
| Salary and wages                          | 350,831           | 691,365             | -                 | 1,042,196           |
| Staff development                         | 7,560             | 6,102               | -                 | 13,662              |
| Supplies                                  | 33                | 5,139               | -                 | 5,172               |
| Taxes                                     | -                 | 147                 | -                 | 147                 |
| Telephone                                 | 8,616             | 3,160               | -                 | 11,776              |
| Transportation and per diem               | 14,675            | 4,513               | -                 | 19,188              |
| Utilities                                 | 5,618             | 11,294              | -                 | 16,912              |
| <b>Total expenses before depreciation</b> | <b>615,758</b>    | <b>991,289</b>      | <b>210,961</b>    | <b>1,818,008</b>    |
| <b>Depreciation</b>                       | <b>12,733</b>     | <b>27,007</b>       | <b>-</b>          | <b>39,740</b>       |
| <b>Total expenses</b>                     | <b>\$ 628,491</b> | <b>\$ 1,018,296</b> | <b>\$ 210,961</b> | <b>\$ 1,857,748</b> |

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



# Partnership for Children

## Notes to Financial Statements

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

#### **Organization**

Intermountain of Helena and Youth Homes (YH) established Rocky Mountain Partnership for Children in 1999. The name was changed to Partnership for Children (the "Partnership") in the fall of 2000. The Partnership provides services for Western Montana children who have experienced significant early childhood trauma.

The Partnership for Children's Rosemary Gallagher Children's Home and the Missoula Sunrise Children's Home work with children ages 4-14, attempting to heal their pain, improve their social functioning and prepare them to return home or successfully transition into a foster-adoptive family. The Family Care Program works with biological, kinship, foster and adoptive families in their homes to stabilize and support the relationship between the child and his or her caregivers.

Children who experience chronic neglect and significant abuse learn to distrust the care of adults and have difficulty regulating their emotions and ensuing behaviors. The Partnership works with these children by surrounding them with safe, predictable adult caregivers whom they can learn to trust, leading to the acceptance of healthy adult care and nurturing. Partnership also works with families in their homes, often helping to preserve or reunify families. If families are no longer able to care for their children, Partnership recruits, trains and supports foster/adoptive families. Other support services include outpatient therapy and case management. What has grown from the idea of merging Intermountain's clinical approach with the Youth Homes' knowledge of keeping children in the community is now a fully-matured organization effective in treating young children and moving them from pain to family.

Each day the Partnership serves 12 children in two six-bed group homes and over 100 children and their families in the Therapeutic Family Care Program.

#### **Basis of Accounting**

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

#### **Property and Equipment**

The Partnership capitalizes all expenditures for land, buildings, and equipment with a cost in excess of \$5,000, except donated fixed assets, which are stated at fair market value at the date of donation. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets ranging from 5 to 27.5 years.

#### **Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

# Partnership for Children

## Notes to Financial Statements

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

#### **Contributions** (Continued)

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, donor-restricted contributions, whose restrictions are met in the same period as the restricted gift was received, are reported as an increase to unrestricted net assets. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt.

#### **Income Tax Status**

The Partnership is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision is made for income taxes.

The Partnership applies generally accepted accounting principles for recognition of uncertainty in income taxes and prescribing a recognition threshold and measurement attribute for the recognition and measurement of a tax position taken or expected to be taken in a tax return. In the course of its assessment, the Partnership has determined that it is subject to examination of its income tax filings in the United States and state jurisdictions for the open statutory periods. In the event that the Partnership is assessed penalties and or interest, penalties will be charged to miscellaneous expense and interest will be charged to interest expense.

#### **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.

The Partnership maintains cash balances at several financial institutions. At times, balances may be in excess of the FDIC insurance limit.

#### **Advertising**

Advertising costs are charged to operations when incurred. Advertising and promotion expense was \$7,461 and \$13,768 for the years ended June 30, 2018 and 2017, respectively.

#### **Fees Receivable**

Fees receivable represent amounts owing to the Partnership from foster and Medicaid service contracts. Fees receivable are predominantly for shelter contracts with the Montana State Department of Family Services and reimbursable services through Medicaid.

# Partnership for Children

## Notes to Financial Statements

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

#### **Fees Receivable** (Continued)

The allowance for doubtful accounts is determined based upon annual review of account balances, including the age of the balance and the historical experience with the client. Uncollectible receivables are charged to the allowance.

The allowance is adjusted at year-end based upon the reviews discussed above. The provision for bad debts on these accounts was \$900 and \$800 as of June 30, 2018 and 2017, respectively.

#### **Investments**

The Partnership adopted Statement of Financial Accounting Standards (ASC-958-320), "Accounting for Certain Investments Held by Not-for-Profit Organizations." The provisions of this standard require that investments in equity securities with readily determinable fair values and all investments in debt securities be measured at fair value on the statement of financial position. The unrealized gain or loss on investments is reflected in the statement of activities.

#### **Use of Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Financial Statement Presentation**

The Partnership has adopted (ASC No. 958) "Financial Statements of Not-for-Profit Organizations." Under ASC No. 958, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no temporarily or permanently restricted net assets as of June 30, 2018 and 2017.

#### **Reclassification**

Certain amounts as previously reported in the prior year financial statements have been reclassified to conform to the current-year presentation. Such reclassifications have no effect on reported amounts of net assets or change in net assets.

# Partnership for Children

## Notes to Financial Statements

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

#### **Accounting Standards Update**

On August 18, 2016, the FASB issued ASU 2016-14 (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities ("Update"). The Update reduces the number of net asset classes from three to two, those with donor restrictions and those without, requires all nonprofits to report expenses by nature and function and improves information presented in financial statements and notes that is useful in assessing a not-for-profit's liquidity, financial performance, and cash flows. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application of the amendments in this update is permitted. Partnership for Children has not elected to early implement the amendments.

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

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

#### **Note 2: Fair Value Measurements**

ASC No. 820-10-35 requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC No. 820-10-35 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. 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.

# Partnership for Children

## Notes to Financial Statements

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### **Note 2: Fair Value Measurements** (Continued)

- 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, 2018 and 2017.

- Common stocks, corporate bonds, municipal bonds and U.S. government bonds. Valued at the closing price reported in the active market on which the individual securities are traded.
- Money market. Valued at the net asset value of shares held by the organization at year-end.
- CDs. Valued at cost plus accrued interest which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Partnership's management 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.

### **Transfer Between Levels**

For the years ended June 30, 2018 and 2017, there were no significant transfers between levels 1 and 2 and no transfers in or out of Level 3.

# Partnership for Children

## Notes to Financial Statements

### Note 2: Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Partnership's assets:

| <i>As of June 30, 2018</i>                           | Level 1    | Level 2    | Level 3 | Total Fair Value |
|--|------------|------------|---------|------------------|
| Common stock   | \$ 519,205 | \$ -       | \$ -    | \$ 519,205       |
| Foreign common stocks                                | 104,750    | -          | -       | 104,750          |
| Corporate bonds                                      | -          | 180,880    | -       | 180,880          |
| Foreign corporate bonds                              | -          | 44,041     | -       | 44,041           |
| Municipal bonds                                      | -          | 107,070    | -       | 107,070          |
| Government bonds (ETF)                               | 14,802     | -          | -       | 14,802           |
| <hr/>  |            |            |         |                  |
| Total Mutual funds, stock, bonds and fixed annuities | 638,757    | 331,991    | -       | 970,748          |
| <hr/>  |            |            |         |                  |
| Money markets  | 42,181     | -          | -       | 42,181           |
| Cash equivalents (Short-term treasuries)             | -          | 44,979     | -       | 44,979           |
| <hr/>  |            |            |         |                  |
| Mortgage-backed securities                           | -          | 15,285     | -       | 15,285           |
| <hr/>  |            |            |         |                  |
| Total assets   | \$ 680,938 | \$ 392,255 | \$ -    | \$ 1,073,193     |

| <i>As of June 30, 2017</i>                           | Level 1    | Level 2    | Level 3 | Total Fair Value |
|--|------------|------------|---------|------------------|
| Common stock   | \$ 571,261 | \$ -       | \$ -    | \$ 571,261       |
| Foreign common stocks                                | 78,584     | -          | -       | 78,584           |
| Corporate bonds                                      | -          | 150,227    | -       | 150,227          |
| Foreign corporate bonds                              | -          | 50,565     | -       | 50,565           |
| Municipal bonds                                      | -          | 86,732     | -       | 86,732           |
| <hr/>  |            |            |         |                  |
| Total Mutual funds, stock, bonds and fixed annuities | 649,845    | 287,524    | -       | 937,369          |
| <hr/>  |            |            |         |                  |
| Money markets  | 66,364     | -          | -       | 66,364           |
| <hr/>  |            |            |         |                  |
| Mortgage-backed securities                           | -          | 1,262      | -       | 1,262            |
| <hr/>  |            |            |         |                  |
| Total assets   | \$ 716,209 | \$ 288,786 | \$ -    | \$ 1,004,995     |

# Partnership for Children

## Notes to Financial Statements

### Note 3: Investments

The Partnership's investments are comprised of equity and debt securities, all of which are classified as trading securities and are carried at their fair value based on the quoted market prices of the securities at June 30, 2018 and 2017. Net realized and unrealized gains and losses on trading securities are included in changes in net assets. For purposes of determining realized gains and losses, the cost of securities sold is based on specific identification.

The composition of trading securities, classified as current assets, is as follows at June 30:

|                          | 2018                |                     | 2017              |                     |
|--------------------------|---------------------|---------------------|-------------------|---------------------|
|                          | Cost                | Market              | Cost              | Market              |
| Securities               | \$ 579,366          | \$ 639,240          | \$ 553,795        | \$ 651,107          |
| Bonds                    | 342,616             | 346,793             | 281,851           | 287,524             |
| Money Markets            | 42,181              | 42,181              | 66,364            | 66,364              |
| Cash Equivalents         | 44,979              | 44,979              | -                 | -                   |
| <b>Total Investments</b> | <b>\$ 1,009,142</b> | <b>\$ 1,073,193</b> | <b>\$ 902,010</b> | <b>\$ 1,004,995</b> |

### Note 4: Property and Equipment

The composition of fixed asset accounts at June 30 is as follows:

|                                    | 2018              | 2017              |
|------------------------------------|-------------------|-------------------|
| Land                               | \$ 117,950        | \$ 117,950        |
| Buildings and improvements         | 1,035,029         | 1,014,797         |
| Vehicles                           | 71,191            | 74,479            |
|                                    | 1,224,170         | 1,207,226         |
| Less accumulated depreciation      | (585,526)         | (565,076)         |
| <b>Property and equipment, net</b> | <b>\$ 638,644</b> | <b>\$ 642,150</b> |

# Partnership for Children

## Notes to Financial Statements

### Note 5: Long-Term Debt

Terms and maturities on long-term debt are estimated as follows:

|   | 2018             | 2017             |
|---|------------------|------------------|
| Loan payable, interest at 4%, with scheduled monthly payments of \$2,719, due July 2019; unsecured.               | \$ 34,545        | \$ 65,126        |
| Loan payable, interest at 3.59%, with scheduled monthly payments of \$365. Paid off in 2018.                      | -                | 12,102           |
| Loan payable, interest at 3.75%, with scheduled monthly payments of \$367, due November 2022; secured by vehicle. | 17,884           | -                |
| Total loans payable   | 52,429           | 77,228           |
| Less current portion  | (35,621)         | (34,588)         |
| <b>Total long-term debt</b>   | <b>\$ 16,808</b> | <b>\$ 42,640</b> |

Estimates of annual maturities on long-term debt are as follows:

|      |           |               |
|------|-----------|---------------|
| 2019 | \$        | 35,621        |
| 2020 |           | 6,655         |
| 2021 |           | 4,089         |
| 2022 |           | 4,245         |
| 2023 |           | 1,819         |
|      | <b>\$</b> | <b>52,429</b> |

### Note 6: Line of Credit

The Partnership has a \$100,000 line of credit available with First Interstate Bank at Wall Street Journal Prime Interest Rate (5%) due May, 2019. Secured by assets of the Partnership. No advances were outstanding as of June 30, 2018 and 2017.

### Note 7: Leases

The Partnership classifies its leases as either operating or capital leases. Currently, all leases are operating leases. The Partnership leases office space in Missoula, Montana. The lease rate is currently \$890 per month which includes all common area maintenance. The term of the lease is 3 years ending in September 2019 with options to renew.



# Partnership for Children

## Notes to Financial Statements

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### Note 8: Employee Benefits

A discretionary, profit sharing plan (SEP) is provided for employees in the third fiscal year of employment who meet minimum earnings levels in the prior fiscal year. The amount contributed by the Partnership is determined annually as a percent of gross wages for the preceding year. For the year ended June 30, 2017, the Partnership contributed 3% of eligible gross wages in the amount of \$14,553.

Beginning July 1, 2017 the Partnership started a 401k plan designed to match employee contributions. The current approved match is 2-1 (employer-employee) up to 3%. For the year ended June 30, 2018, the 401k plan expense was \$17,912.

### Note 9: Unrestricted Net Assets

Unrestricted net assets are comprised of the following as of June 30:

|                                      | 2018                | 2017                |
|--------------------------------------|---------------------|---------------------|
| Unrestricted                         | \$ 976,681          | \$ 964,115          |
| Unrestricted-operating fund reserve  | 750,000             | 750,000             |
| <b>Total unrestricted net assets</b> | <b>\$ 1,726,681</b> | <b>\$ 1,714,115</b> |

### Note 10: Commitments and Contingencies

The Partnership may be, from time-to-time, a party to various legal actions and administrative proceedings and subject to various claims arising in the ordinary course of business.

### Note 11: Related Party

During the years ended June 30, 2018 and 2017, the Partnership paid \$206,410 and \$201,112 for direct management fees and \$1,189 and \$994 in expense reimbursements to Youth Homes, respectively. The Youth Homes payable balance at June 30, 2018 and 2017 was \$19,670 and \$19,846, respectively.

### Note 12: Subsequent Events

The Partnership has evaluated subsequent events through November 5, 2018, which is the date the financial statements were available to be issued.

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

**2017**  
Open to Public Inspection

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

**A** For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

|  |   |   |
|--|---|---|
| <b>B</b> Check if applicable:<br><br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>PARTNERSHIP FOR CHILDREN</b><br>Doing business as<br>Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br><b>PO BOX 8134</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>MISSOULA, MT 59807-8134</b><br><b>F</b> Name and address of principal officer: <b>DANN SWALLOW</b><br><b>SAME AS C ABOVE</b> | <b>D</b> Employer identification number<br><b>81-0526281</b><br><b>E</b> Telephone number<br><b>406-721-2704</b><br><b>G</b> Gross receipts \$ <b>1,895,416.</b><br><b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions)<br><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.PFCMT.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>1999</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>TO PROVIDE THERAPEUTIC CARE AND SUPPORT FOR THE SAFE AND HEALTHY DEVELOPMENT OF CHILDREN &amp; FAMILIES.</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>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....   | <b>1</b>   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
|  | <b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a) .....  | <b>62</b>  |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
|  | <b>6</b> Total number of volunteers (estimate if necessary) .....  | <b>0</b>   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
|  | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....   | <b>0.</b>  |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
|  | <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 .....   | <b>0.</b>  |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
|  | Revenue  | <b>8</b> Contributions and grants (Part VIII, line 1h) .....   | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;"></th> <th style="width:35%;">Prior Year</th> <th style="width:35%;">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td style="text-align: right;">38,694.</td> <td style="text-align: right;">72,583.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td style="text-align: right;">1,677,726.</td> <td style="text-align: right;">1,788,562.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td style="text-align: right;">28,191.</td> <td style="text-align: right;">34,271.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td style="text-align: right;">11,503.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td style="text-align: right;">1,756,114.</td> <td style="text-align: right;">1,895,416.</td> </tr> <tr> <td><b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....</td> <td style="text-align: right;">1,296,625.</td> <td style="text-align: right;">1,349,217.</td> </tr> <tr> <td><b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ .....</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td><b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....</td> <td style="text-align: right;">556,816.</td> <td style="text-align: right;">573,373.</td> </tr> <tr> <td><b>18</b> Total expenses. 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| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....                   |  | 0.   | 0.   |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....                      | 0.   | 0.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....  | 1,296,625.   | 1,349,217.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....                     | 0.   | 0.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ .....                         | 0.   | 0.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....                       | 556,816.   | 573,373.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....          | 1,853,441.   | 1,922,590.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....                               | -97,327.   | -27,174.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| Net Assets or Fund Balances  | <b>20</b> Total assets (Part X, line 16) .....   | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;"></th> <th style="width:35%;">Beginning of Current Year</th> <th style="width:35%;">End of Year</th> </tr> </thead> <tbody> <tr> <td><b>20</b> Total assets (Part X, line 16) .....</td> <td style="text-align: right;">1,912,233.</td> <td style="text-align: right;">1,917,265.</td> </tr> <tr> <td><b>21</b> Total liabilities (Part X, line 26) .....</td> <td style="text-align: right;">198,118.</td> <td style="text-align: right;">190,584.</td> </tr> <tr> <td><b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....</td> <td style="text-align: right;">1,714,115.</td> <td style="text-align: right;">1,726,681.</td> </tr> </tbody> </table> |  | Beginning of Current Year | End of Year | <b>20</b> Total assets (Part X, line 16) ..... | 1,912,233.   | 1,917,265. | <b>21</b> Total liabilities (Part X, line 26) ..... | 198,118.  | 190,584.   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 ..... | 1,714,115.  | 1,726,681. |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
|  |  | Beginning of Current Year  | End of Year  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
|  | <b>20</b> Total assets (Part X, line 16) .....   | 1,912,233.   | 1,917,265.   |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>21</b> Total liabilities (Part X, line 26) .....  | 198,118.   | 190,584.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....                         | 1,714,115.   | 1,726,681.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>21</b> Total liabilities (Part X, line 26) .....  | 198,118.   | 190,584.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....                         | 1,714,115.   | 1,726,681.   |  |                           |             |  |  |            |   |   |            |  |   |            |         |  |         |    |  |            |            |  |    |    |   |    |    |   |            |            |  |    |    |  |    |    |  |          |          |   |            |            |  |          |          |                             |  |  |  |                           |             |  |            |            |   |          |          |  |            |            |   |          |          |  |            |

**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<br><b>DANN SWALLOW, INTERIM EXECUTIVE DIRECTOR</b><br><small>Type or print name and title</small> | Date<br><br>  |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>PHILIP L. YASENAK, CPA</b>  | Preparer's signature<br><b>PHILIP L. YASENAK, C</b> |
|                               | Firm's name ▶ <b>WIPFLI LLP</b><br>Firm's address ▶ <b>101 EAST FRONT STREET #301</b><br><b>MISSOULA, MT 59802</b>     | Date<br><b>10/30/18</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: TO PROVIDE THERAPEUTIC CARE AND SUPPORT FOR THE SAFE AND HEALTHY DEVELOPMENT OF CHILDREN AND FAMILIES.

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

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

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

4a (Code: ) (Expenses \$ 1,014,185. including grants of \$ ) (Revenue \$ 1,060,778. ) PARTNERSHIP FOR CHILDREN PROVIDES GROUP CARE TO MISSOULA-AREA CHILDREN WHO ARE UNABLE TO ATTACH TO ADULT CAREGIVERS DUE TO EARLY ABUSE OR NEGLECT.

4b (Code: ) (Expenses \$ 696,295. including grants of \$ ) (Revenue \$ 728,284. ) PARTNERSHIP FOR CHILDREN PROVIDES FOSTER CARE AND MENTAL HEALTH TO MISSOULA-AREA CHILDREN WHO ARE UNABLE TO ATTACH TO ADULT CAREGIVERS DUE TO EARLY ABUSE OR NEGLECT.

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

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

4e Total program service expenses 1,710,480.

**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)?<br><i>If "Yes," complete Schedule A</i> .....  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <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> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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?<br><i>If "Yes," complete Schedule D, Part IV</i> .....         | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <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> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> ..... | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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> .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

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

|  | Yes | No |
|--|-----|----|
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....  |     | X  |
| <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> .....   |     | X  |
| <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</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....  |     | X  |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....  |     | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....                                 |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> ..... |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....  |     | X  |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....   |     | X  |
| <b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....  |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....  |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations?<br><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</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....   |     | X  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....   |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?<br><b>Note.</b> All Form 990 filers are required to complete Schedule O .....   | X   |    |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4947(a)(1), and Form 720.

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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **DANN SWALLOW - 406-721-2704**  
**PO BOX 8134, MISSOULA, MT 59807-8134**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and Title                                      | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) DANN SWALLOW<br>YOUTH HOMES REPRESENTATIVE             | 8.00<br>32.00   | X  |                       |         |              |                              |        | 0.   | 70,401.   | 9,132.  |
| (2) GEOFFREY BIRNBAUM<br>FORMER YOUTH HOMES REPRESENTATIVE | 8.00<br>32.00   | X  |                       |         |              |                              |        | 0.   | 98,946.   | 4,314.  |
| (3) BETH COGSWELL<br>FORMER YOUTH HOMES REPRESENTATIVE     | 8.00<br>32.00   | X  |                       |         |              |                              |        | 0.   | 67,655.   | 7,806.  |
| (4) JAMES FITZGERALD<br>INTERMOUNTAIN REPRESENTATIVE       | 1.00<br>39.00   | X  |                       |         |              |                              |        | 0.   | 143,234.  | 7,200.  |
| (5) DAN SEMMENS<br>DIRECTOR                                | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (6) BARBARA COWAN<br>DIRECTOR OF OPERATIONS                | 40.00   |  |                       | X       |              |                              |        | 64,234.  | 0.  | 11,746.   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |



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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
|  |   |   |                       |         |              |                              |         |  |   |   |
| <b>1b Sub-total</b>  |   |   |                       |         |              |                              | 64,234. | 380,236.   | 40,198.   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |   |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| <b>d Total (add lines 1b and 1c)</b>                           |   |   |                       |         |              |                              | 64,234. | 380,236.   | 40,198.   |   |

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

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

**Section B. Independent Contractors**

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

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>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>            |               |                                    |                            |  |  |
|  | <b>d</b>  | Related organizations .....  | <b>1d</b>            |               |                                    |                            |  |  |
|  | <b>e</b>  | Government grants (contributions) .....  | <b>1e</b>            |               |                                    |                            |  |  |
|  | <b>f</b>  | All other contributions, gifts, grants, and similar amounts not included above .....   | <b>1f</b>            | 72,583.       |                                    |                            |  |  |
|  | <b>g</b>  | Noncash contributions included in lines 1a-1f: \$ .....  |                      |               |                                    |                            |  |  |
|  | <b>h</b>  | <b>Total.</b> Add lines 1a-1f .....  |                      | 72,583.       |                                    |                            |  |  |
| Program Service Revenue                                    | <b>2 a</b>  | <b>PROGRAM SERVICE REVENUE</b>   | <b>Business Code</b> |               |                                    |                            |  |  |
|  |   |  | 624100               | 1,788,562.    | 1,788,562.                         |                            |  |  |
|  | <b>b</b>  |  |                      |               |                                    |                            |  |  |
|  | <b>c</b>  |  |                      |               |                                    |                            |  |  |
|  | <b>d</b>  |  |                      |               |                                    |                            |  |  |
|  | <b>e</b>  |  |                      |               |                                    |                            |  |  |
|  | <b>f</b>  | All other program service revenue .....  |                      |               |                                    |                            |  |  |
| <b>g</b>   | <b>Total.</b> Add lines 2a-2f .....                         |  | 1,788,562.           |               |                                    |                            |  |  |
| Other Revenue  | <b>3</b>  | Investment income (including dividends, interest, and other similar amounts) .....   |                      | 33,771.       |                                    |                            | 33,771.  |  |
|  | <b>4</b>  | Income from investment of tax-exempt bond proceeds .....   |                      |               |                                    |                            |  |  |
|  | <b>5</b>  | Royalties .....  |                      |               |                                    |                            |  |  |
|  | <b>6 a</b>  | Gross rents .....  | (i) Real             | (ii) Personal |                                    |                            |  |  |
|  |   | Less: rental expenses .....  |                      |               |                                    |                            |  |  |
|  |   | Rental income or (loss) .....  |                      |               |                                    |                            |  |  |
|  |   | <b>d</b> Net rental income or (loss) .....   |                      |               |                                    |                            |  |  |
|  | <b>7 a</b>  | Gross amount from sales of assets other than inventory .....   | (i) Securities       | (ii) Other    |                                    |                            |  |  |
|  |   | Less: cost or other basis and sales expenses .....   |                      | 500.          |                                    |                            |  |  |
|  |   | <b>c</b> Gain or (loss) .....  |                      | 0.            |                                    |                            |  |  |
|  |   | <b>d</b> Net gain or (loss) .....  |                      | 500.          | 500.                               |                            |  |  |
|  | <b>8 a</b>  | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 ..... | <b>a</b>             |               |                                    |                            |  |  |
|  |   | Less: direct expenses .....  | <b>b</b>             |               |                                    |                            |  |  |
|  |   | <b>c</b> Net income or (loss) from fundraising events .....  |                      |               |                                    |                            |  |  |
|  | <b>9 a</b>  | Gross income from gaming activities. See Part IV, line 19 .....  | <b>a</b>             |               |                                    |                            |  |  |
| Less: direct expenses .....                                |   | <b>b</b>   |                      |               |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from gaming activities ..... |   |  |                      |               |                                    |                            |  |  |
| <b>10 a</b>  | Gross sales of inventory, less returns and allowances ..... | <b>a</b>   |                      |               |                                    |                            |  |  |
|  | Less: cost of goods sold .....                              | <b>b</b>   |                      |               |                                    |                            |  |  |
|  | <b>c</b> Net income or (loss) from sales of inventory ..... |  |                      |               |                                    |                            |  |  |
| Miscellaneous Revenue                                      |   |  | <b>Business Code</b> |               |                                    |                            |  |  |
| <b>11 a</b>  | .....   |  |                      |               |                                    |                            |  |  |
|  | <b>b</b> .....  |  |                      |               |                                    |                            |  |  |
|  | <b>c</b> .....  |  |                      |               |                                    |                            |  |  |
|  | <b>d</b> All other revenue .....                            |  |                      |               |                                    |                            |  |  |
|  | <b>e</b> <b>Total.</b> Add lines 11a-11d .....              |  |                      |               |                                    |                            |  |  |
| <b>12</b>  | <b>Total revenue.</b> See instructions. ....                |  |                      | 1,895,416.    | 1,789,062.                         | 0.                         | 33,771.  |  |

**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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>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 .....  | 78,138.               | 78,138.                         |  |                             |
| 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 .....  | 1,024,766.            | 1,024,766.                      |  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 9,270.                | 9,270.                          |  |                             |
| 9 Other employee benefits .....   | 161,301.              | 161,301.                        |  |                             |
| 10 Payroll taxes .....  | 75,742.               | 75,742.                         |  |                             |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management .....  | 206,410.              |                                 | 206,410.                               |                             |
| b Legal .....   |                       |                                 |  |                             |
| c Accounting .....  | 5,700.                |                                 | 5,700.                                 |                             |
| d Lobbying .....  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| f Investment management fees .....  |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)   | 87,372.               | 87,372.                         |  |                             |
| 12 Advertising and promotion .....  | 7,461.                | 7,461.                          |  |                             |
| 13 Office expenses .....  | 75,060.               | 75,060.                         |  |                             |
| 14 Information technology .....   |                       |                                 |  |                             |
| 15 Royalties .....  |                       |                                 |  |                             |
| 16 Occupancy .....  | 30,213.               | 30,213.                         |  |                             |
| 17 Travel .....   | 27,461.               | 27,461.                         |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings .....   |                       |                                 |  |                             |
| 20 Interest .....   | 2,692.                | 2,692.                          |  |                             |
| 21 Payments to affiliates .....   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization .....  | 43,738.               | 43,738.                         |  |                             |
| 23 Insurance .....  | 30,541.               | 30,541.                         |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| a <b>FOOD</b>   | 29,822.               | 29,822.                         |  |                             |
| b <b>STAFF DEVELOPMENT</b>  | 12,944.               | 12,944.                         |  |                             |
| c <b>CHILD RELATED EXPENSES</b>   | 10,441.               | 10,441.                         |  |                             |
| d <b>BAD DEBT EXPENSE</b>   | 3,009.                | 3,009.                          |  |                             |
| e All other expenses .....  | 509.                  | 509.                            |  |                             |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e  | <b>1,922,590.</b>     | <b>1,710,480.</b>               | <b>212,110.</b>                        | <b>0.</b>                   |
| <b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                              |                       |                                 |  |                             |

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

**Part X Balance Sheet**

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

|   |  | (A)<br>Beginning of year |            | (B)<br>End of year  |
|---|--|--------------------------|------------|---------------------|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing .....   | 142,514.                 | <b>1</b>   | 77,759.             |
|   | <b>2</b> Savings and temporary cash investments .....  |                          | <b>2</b>   |                     |
|   | <b>3</b> Pledges and grants receivable, net .....  |                          | <b>3</b>   |                     |
|   | <b>4</b> Accounts receivable, net .....  | 122,574.                 | <b>4</b>   | 127,669.            |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....   |                          | <b>5</b>   |                     |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L ..... |                          | <b>6</b>   |                     |
|   | <b>7</b> Notes and loans receivable, net .....   |                          | <b>7</b>   |                     |
|   | <b>8</b> Inventories for sale or use .....   |                          | <b>8</b>   |                     |
|   | <b>9</b> Prepaid expenses and deferred charges .....   |                          | <b>9</b>   |                     |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 1,224,170.    |            |                     |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 585,526.      | 642,150.   | <b>10c</b> 638,644. |
|   | <b>11</b> Investments - publicly traded securities .....   | 1,004,995.               | <b>11</b>  | 1,073,193.          |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 .....   |                          | <b>12</b>  |                     |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                          | <b>13</b>  |                     |
|   | <b>14</b> Intangible assets .....  |                          | <b>14</b>  |                     |
|   | <b>15</b> Other assets. See Part IV, line 11 .....   |                          | <b>15</b>  |                     |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) ..... | 1,912,233.   | <b>16</b>                | 1,917,265. |                     |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  | 120,890.                 | <b>17</b>  | 138,155.            |
|   | <b>18</b> Grants payable .....   |                          | <b>18</b>  |                     |
|   | <b>19</b> Deferred revenue .....   |                          | <b>19</b>  |                     |
|   | <b>20</b> Tax-exempt bond liabilities .....  |                          | <b>20</b>  |                     |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | <b>21</b>  |                     |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....   |                          | <b>22</b>  |                     |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   | 77,228.                  | <b>23</b>  | 52,429.             |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                          | <b>24</b>  |                     |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....  |                          | <b>25</b>  |                     |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 198,118.                 | <b>26</b>  | 190,584.            |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>  |                          |            |                     |
|   | <b>27</b> Unrestricted net assets .....  | 1,714,115.               | <b>27</b>  | 1,726,681.          |
|   | <b>28</b> Temporarily restricted net assets .....  |                          | <b>28</b>  |                     |
|   | <b>29</b> Permanently restricted net assets .....  |                          | <b>29</b>  |                     |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>   |                          |            |                     |
|   | <b>30</b> Capital stock or trust principal, or current funds .....   |                          | <b>30</b>  |                     |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | <b>31</b>  |                     |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds .....   |                          | <b>32</b>  |                     |
| <b>33</b> Total net assets or fund balances .....                         | 1,714,115.   | <b>33</b>                | 1,726,681. |                     |
| <b>34</b> Total liabilities and net assets/fund balances .....            | 1,912,233.   | <b>34</b>                | 1,917,265. |                     |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |            |
|-----------|--|-----------|------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 1,895,416. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 1,922,590. |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | -27,174.   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b>  | 1,714,115. |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 39,740.    |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |            |
| <b>7</b>  | Investment expenses  | <b>7</b>  |            |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |            |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  | 0.         |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 1,726,681. |

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

|           | Yes | No |
|-----------|-----|----|
|           |     |    |
| <b>2a</b> | X   |    |
|           |     |    |
| <b>2b</b> |     | X  |
|           |     |    |
| <b>2c</b> | X   |    |
|           |     |    |
| <b>3a</b> |     | X  |
| <b>3b</b> |     |    |

SCHEDULE A  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: PARTNERSHIP FOR CHILDREN  
Employer identification number: 81-0526281

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

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

- 1 [ ] A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 [ ] A school described in section 170(b)(1)(A)(ii).
3 [ ] A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 [ ] A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 [ ] A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 [ ] A community trust described in section 170(b)(1)(A)(vi).
9 [ ] An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 [X] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 [ ] An organization organized and operated exclusively to test for public safety.
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a [ ] Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b [ ] Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c [ ] Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d [ ] Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations [ ]
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

**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) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3 .....  |          |          |          |          |          |           |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total                |
|--|----------|----------|----------|----------|----------|--------------------------|
| <b>7</b> Amounts from line 4 .....   |          |          |          |          |          |                          |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....   |          |          |          |          |          |                          |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....  |          |          |          |          |          |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....  |          |          |          |          |          |                          |
| <b>11 Total support.</b> Add lines 7 through 10  |          |          |          |          |          |                          |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....  |          |          |          |          | 12       |                          |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ..... |          |          |          |          |          | <input type="checkbox"/> |

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

|   |    |                          |
|---|----|--------------------------|
| <b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....  | 14 | %                        |
| <b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....  | 15 | %                        |
| <b>16a 33 1/3% support test - 2017.</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 type="checkbox"/> |
| <b>b 33 1/3% support test - 2016.</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 - 2017.</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 - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... |    | <input type="checkbox"/> |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....  |    | <input type="checkbox"/> |

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   | 42,739.  | 76,877.  | 54,030.  | 54,504.  | 72,583.  | 300,733.  |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... | 1465661. | 1411099. | 1506063. | 1677726. | 1789062. | 7849611.  |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   | 1508400. | 1487976. | 1560093. | 1732230. | 1861645. | 8150344.  |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          | 0.        |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          | 0.        |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          | 0.        |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          | 8150344.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....   | 1508400. | 1487976. | 1560093. | 1732230. | 1861645. | 8150344.  |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... | 34,907.  | 27,998.  | 32,718.  | 28,191.  | 33,771.  | 157,585.  |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....   | 34,907.  | 27,998.  | 32,718.  | 28,191.  | 33,771.  | 157,585.  |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)   | 1543307. | 1515974. | 1592811. | 1760421. | 1895416. | 8307929.  |

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

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

|  |    |         |
|--|----|---------|
| <b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) ..... | 15 | 98.10 % |
| <b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....                      | 16 | 98.10 % |

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

|   |    |        |
|---|----|--------|
| <b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) ..... | 17 | 1.90 % |
| <b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....                        | 18 | 1.90 % |

**19a 33 1/3% support tests - 2017.** 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 - 2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> |     |    |

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

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

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

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

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

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

| <b>Section A - Adjusted Net Income</b> |  | (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              |                             |

| <b>Section B - Minimum Asset Amount</b> |   | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1                                       | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                             |
| a                                       | Average monthly value of securities   | 1a             |                             |
| b                                       | Average monthly cash balances   | 1b             |                             |
| c                                       | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d                                       | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                       | <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |                |                             |
| 2                                       | Acquisition indebtedness applicable to non-exempt-use assets  | 2              |                             |
| 3                                       | Subtract line 2 from line 1d  | 3              |                             |
| 4                                       | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)                                  | 4              |                             |
| 5                                       | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5              |                             |
| 6                                       | Multiply line 5 by .035   | 6              |                             |
| 7                                       | Recoveries of prior-year distributions  | 7              |                             |
| 8                                       | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

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

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

| Section D - Distributions   | Current Year |
|---|--------------|
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes  |              |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity              |              |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| <b>4</b> Amounts paid to acquire exempt-use assets  |              |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required)  |              |
| <b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.   |              |
| <b>7 Total annual distributions.</b> Add lines 1 through 6.   |              |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions. |              |
| <b>9</b> Distributable amount for 2017 from Section C, line 6   |              |
| <b>10</b> Line 8 amount divided by line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)  | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2017 | (iii)<br>Distributable<br>Amount for 2017 |
|--|-----------------------------|--|---|
| <b>1</b> Distributable amount for 2017 from Section C, line 6  |                             |  |   |
| <b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.  |                             |  |   |
| <b>3</b> Excess distributions carryover, if any, to 2017   |                             |  |   |
| <b>a</b>   |                             |  |   |
| <b>b</b> From 2013   |                             |  |   |
| <b>c</b> From 2014   |                             |  |   |
| <b>d</b> From 2015   |                             |  |   |
| <b>e</b> From 2016   |                             |  |   |
| <b>f Total</b> of lines 3a through e   |                             |  |   |
| <b>g</b> Applied to underdistributions of prior years  |                             |  |   |
| <b>h</b> Applied to 2017 distributable amount  |                             |  |   |
| <b>i</b> Carryover from 2012 not applied (see instructions)  |                             |  |   |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |                             |  |   |
| <b>4</b> Distributions for 2017 from Section D, line 7: \$   |                             |  |   |
| <b>a</b> Applied to underdistributions of prior years  |                             |  |   |
| <b>b</b> Applied to 2017 distributable amount  |                             |  |   |
| <b>c</b> Remainder. Subtract lines 4a and 4b from 4.   |                             |  |   |
| <b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions. |                             |  |   |
| <b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.                        |                             |  |   |
| <b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c.  |                             |  |   |
| <b>8</b> Breakdown of line 7:  |                             |  |   |
| <b>a</b> Excess from 2013  |                             |  |   |
| <b>b</b> Excess from 2014  |                             |  |   |
| <b>c</b> Excess from 2015  |                             |  |   |
| <b>d</b> Excess from 2016  |                             |  |   |
| <b>e</b> Excess from 2017  |                             |  |   |

**Part VI**

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

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization PARTNERSHIP FOR CHILDREN Employer identification number 81-0526281

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for public use, natural habitat, open space, historic area, historic structure). 2. Conservation contribution details (2a-2d table). 3-8. Monitoring and enforcement questions (checkboxes for Yes/No). 9. Reporting requirements.

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

Form with 2 main sections: 1a. Reporting requirements for art/historical treasures. 1b. Amounts relating to items (i) Revenue and (ii) Assets. 2. Reporting requirements for financial gain (a) Revenue and (b) Assets.

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

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

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

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

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

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Temporarily restricted endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) unrelated organizations  | 3a(i)  |    |
| (ii) related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value  |
|--|--------------------------------------|---------------------------------|------------------------------|-----------------|
| 1a Land  |                                      | 117,950.                        |                              | 117,950.        |
| b Buildings  |                                      | 1,035,029.                      | 539,001.                     | 496,028.        |
| c Leasehold improvements   |                                      |                                 |                              |                 |
| d Equipment  |                                      | 71,191.                         | 46,525.                      | 24,666.         |
| e Other  |                                      |                                 |                              |                 |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | <b>638,644.</b> |

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ |                |

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



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

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

|          |  |           |           |
|----------|--|-----------|-----------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements .....                       |           | <b>1</b>  |
| <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> |           |
| <b>b</b> | Donated services and use of facilities .....   | <b>2b</b> |           |
| <b>c</b> | Recoveries of prior year grants .....  | <b>2c</b> |           |
| <b>d</b> | Other (Describe in Part XIII.) .....   | <b>2d</b> |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> .....  |           | <b>2e</b> |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> .....   |           | <b>3</b>  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                 |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b .....                               | <b>4a</b> |           |
| <b>b</b> | Other (Describe in Part XIII.) .....   | <b>4b</b> |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> .....  |           | <b>4c</b> |
| <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>  |

**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>  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                                     |           |           |
| <b>a</b> | Donated services and use of facilities .....  | <b>2a</b> |           |
| <b>b</b> | Prior year adjustments .....  | <b>2b</b> |           |
| <b>c</b> | Other losses .....  | <b>2c</b> |           |
| <b>d</b> | Other (Describe in Part XIII.) .....  | <b>2d</b> |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> .....   |           | <b>2e</b> |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> .....  |           | <b>3</b>  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                                    |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b .....                                | <b>4a</b> |           |
| <b>b</b> | Other (Describe in Part XIII.) .....  | <b>4b</b> |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> .....   |           | <b>4c</b> |
| <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>  |

**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 X, LINE 2:**

THE PARTNERSHIP IS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE; THEREFORE, NO PROVISION IS MADE FOR INCOME TAXES.

THE PARTNERSHIP APPLIES GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR RECOGNITION OF UNCERTAINTY IN INCOME TAXES AND PRESCRIBING A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. IN THE COURSE OF ITS ASSESSMENT, THE PARTNERSHIP HAS DETERMINED THAT IT IS SUBJECT TO EXAMINATION OF ITS INCOME TAX FILINGS IN THE UNITED STATES AND STATE JURISDICTIONS FOR THE OPEN STATUTORY PERIODS. IN THE EVENT THAT THE

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

PARTNERSHIP IS ASSESSED PENALTIES AND OR INTEREST, PENALTIES WILL BE  
CHARGED TO MISCELLANEOUS EXPENSE AND INTEREST WILL BE CHARGED TO INTEREST  
EXPENSE.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization

**PARTNERSHIP FOR CHILDREN**

Employer identification number

**81-0526281**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use    |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence    |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees      |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain ..... **1b**

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? ..... **2**

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

|  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? ..... **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? ..... **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? ..... **5a**
- b** Any related organization? ..... **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? ..... **6a**
- b** Any related organization? ..... **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III ..... **7**

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III ..... **8**

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? ..... **9**

|           | Yes | No |
|-----------|-----|----|
| <b>1b</b> |     |    |
| <b>2</b>  |     |    |
| <b>4a</b> |     | X  |
| <b>4b</b> |     | X  |
| <b>4c</b> |     | X  |
| <b>5a</b> |     | X  |
| <b>5b</b> |     | X  |
| <b>6a</b> |     | X  |
| <b>6b</b> |     | X  |
| <b>7</b>  |     | X  |
| <b>8</b>  |     | X  |
| <b>9</b>  |     |    |

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

Schedule J (Form 990) 2017

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title                                   |      | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|  |      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| (1) JAMES FITZGERALD<br>INTERMOUNTAIN REPRESENTATIVE | (i)  | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
|  | (ii) | 143,234.   | 0.                                  | 0.                                  | 0.   | 7,200.                  | 150,434.                        | 0.  |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |



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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

PARTNERSHIP FOR CHILDREN

Employer identification number

81-0526281

FORM 990, PART VI, SECTION A, LINE 4:

THE ORGANIZATION AMENDED ITS BYLAWS TO CHANGE THE NUMBER, COMPOSITION, TERM  
OF OFFICE, AND REMOVAL PROCEDURES OF ITS BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERS OF THE CORPORATION ARE TWO (2), NAMELY, YOUTH HOMES, A MONTANA  
NON-PROFIT CORPORATION, AND INTERMOUNTAIN DEACONESS CHILDREN'S SERVICES, A  
MONTANA NON-PROFIT CORPORATION.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBERS ELECT THE MEMBERS OF THE GOVERNING BODY OR THEIR DELEGATES.

TWO OF THE DIRECTORS WILL BE THE MEMBERS' EXECUTIVE DIRECTOR OR NEAREST  
EQUIVALENT.

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

THE 990 IS REVIEWED BY THE BOARD OF DIRECTORS PRIOR TO ITS FILING.

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

OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO SUBMIT A CONFLICT OF  
INTEREST REPORT. THESE REPORTS ARE PERIODICALLY REVIEWED.

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

THE HIRING COMMITTEE (WHICH IS MADE UP OF OFFICERS, DIRECTORS, EMPLOYEES  
AND OTHER OUTSIDE INDIVIDUALS) HIRES NEW EMPLOYEES AND DETERMINES SALARIES  
BASED ON MARKET DATA AND COMPARABLE WAGES IN THE COMMUNITY.

|  |  |
|--|--|
| Name of the organization<br>PARTNERSHIP FOR CHILDREN | Employer identification number<br>81-0526281 |
|--|--|

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

PARTNERSHIP FOR CHILDREN MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

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

JAMES FITZGERALD IS COMPENSATED BY INTERMOUNTAIN DEACONESS CHILDREN'S SERVICES. DANN SWALLOW, GEOFFREY BIRNBAUM, AND BETH COGSWELL ARE COMPENSATED BY YOUTH HOMES.

FORM 990, PART XII, 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

**2017**

Open to Public Inspection

Name of the organization

**PARTNERSHIP FOR CHILDREN**

Employer identification number

**81-0526281**

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

| (a)<br>Name, address, and EIN (if applicable)<br>of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or<br>foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling<br>entity |
|--|-------------------------|---|---------------------|---------------------------|-------------------------------------|
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**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

| (a)<br>Name, address, and EIN<br>of related organization   | (b)<br>Primary activity              | (c)<br>Legal domicile (state or<br>foreign country) | (d)<br>Exempt Code<br>section | (e)<br>Public charity<br>status (if section<br>501(c)(3)) | (f)<br>Direct controlling<br>entity | (g)<br>Section 512(b)(13)<br>controlled<br>entity? |    |
|--|--------------------------------------|---|-------------------------------|---|-------------------------------------|--|----|
|  |                                      |   |                               |   |                                     | Yes  | No |
| YOUTH HOMES - 81-0331313<br>550 CALIFORNIA STREET<br>MISSOULA, MT 59802                          | GROUP YOUTH HOMES AND<br>FOSTER CARE | MONTANA   | 501(C)(3)                     | 170(B)(1)(A)(<br>VI)                                      |                                     |  | X  |
| INTERMOUNTAIN DEACONESS CHILDREN'S SERVICES<br>- 81-0231775, 500 S. LAMBORN, HELENA, MT<br>59601 | CHILD AND FAMILY SERVICES            | MONTANA   | 501(C)(3)                     | 170(B)(1)(A)(<br>VI)                                      |                                     |  | X  |
|  |                                      |   |                               |   |                                     |  |    |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2017



**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)<br>Name, address, and EIN<br>of related organization | (b)<br>Primary activity | (c)<br>Legal<br>domicile<br>(state or<br>foreign<br>country) | (d)<br>Direct controlling<br>entity | (e)<br>Predominant income<br>(related, unrelated,<br>excluded from tax under<br>sections 512-514) | (f)<br>Share of total<br>income | (g)<br>Share of<br>end-of-year<br>assets | (h)<br>Disproportionate<br>allocations? |    | (i)<br>Code V-UBI<br>amount in box<br>20 of Schedule<br>K-1 (Form 1065) | (j)<br>General or<br>managing<br>partner? |    | (k)<br>Percentage<br>ownership |
|--|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
|  |                         |  |                                     |   |                                 |  | Yes                                     | No |   | Yes                                       | No |                                |
|  |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
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**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a)<br>Name, address, and EIN<br>of related organization | (b)<br>Primary activity | (c)<br>Legal domicile<br>(state or<br>foreign<br>country) | (d)<br>Direct controlling<br>entity | (e)<br>Type of entity<br>(C corp, S corp,<br>or trust) | (f)<br>Share of total<br>income | (g)<br>Share of<br>end-of-year<br>assets | (h)<br>Percentage<br>ownership | (i)<br>Section<br>512(b)(13)<br>controlled<br>entity? |    |
|--|-------------------------|---|-------------------------------------|--|---------------------------------|--|--------------------------------|---|----|
|  |                         |   |                                     |  |                                 |  |                                | Yes   | No |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
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**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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

|  | Yes | No |
|--|-----|----|
| <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)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-------------------------------------|-------------------------------|------------------------|--|
| (1) YOUTH HOMES                     | M                             | 206,410.               | FINANCIAL STATEMENTS                         |
| (2) YOUTH HOMES                     | P                             | 1,189.                 | FINANCIAL STATEMENTS                         |
| (3)                                 |                               |                        |  |
| (4)                                 |                               |                        |  |
| (5)                                 |                               |                        |  |
| (6)                                 |                               |                        |  |

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

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

| (a)<br>Name, address, and EIN<br>of entity | (b)<br>Primary activity | (c)<br>Legal domicile<br>(state or foreign<br>country) | (d)<br>Predominant income<br>(related, unrelated,<br>excluded from tax under<br>sections 512-514) | (e)<br>Are all<br>partners sec.<br>501(c)(3)<br>orgs.? |    | (f)<br>Share of<br>total<br>income | (g)<br>Share of<br>end-of-year<br>assets | (h)<br>Dispropor-<br>tionate<br>allocations? |    | (i)<br>Code V-UBI<br>amount in box 20<br>of Schedule K-1<br>(Form 1065) | (j)<br>General or<br>managing<br>partner? |    | (k)<br>Percentage<br>ownership |
|--|-------------------------|--|---|--|----|------------------------------------|--|--|----|---|---|----|--------------------------------|
|  |                         |  |   | Yes  | No |                                    |  | Yes  | No |   | Yes                                       | No |                                |
|  |                         |  |   |  |    |                                    |  |  |    |   |   |    |                                |
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