

Partnership for Children

Financial Statements

June 30, 2022 and 2021



Partnership *for* Children

WIPFLI

Independent Auditor's Report

Board of Directors
Partnership for Children
Missoula, MT

Opinion

We have audited the accompanying financial statements of Partnership for Children (the "Partnership"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Partnership for Children as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Partnership for Children and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The 2021 financial statements were reviewed by us, and our report thereon, dated October 29, 2021, stated we were not aware of any material modifications that should be made to those financial statements for them to be in accordance with accounting principles generally accepted in the United States. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements as a whole.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Partnership for Children's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Partnership for Children's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Partnership for Children's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.



Wipfli LLP

Missoula, Montana
November 19, 2022

Partnership for Children

Statements of Financial Position

| <i>As of June 30,</i> | Audited 2022 | Reviewed 2021 |
|--|-----------------|------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash | \$ 428,429 | \$ 746,925 |
| Investments | 920,673 | 1,041,396 |
| Accounts receivable, net | 126,938 | 139,902 |
| Grants receivable | - | 12,500 |
| Total current assets | 1,476,040 | 1,940,723 |
| Property and equipment - Net | 314,700 | 350,651 |
| Total assets | \$ 1,790,740 | \$ 2,291,374 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 15,827 | \$ 20,723 |
| Youth Homes payable | 23,946 | 24,079 |
| Accrued expenses and other liabilities | 139,497 | 109,465 |
| Current portion long-term debt | - | 4,245 |
| Total current liabilities | 179,270 | 158,512 |
| LONG-TERM DEBT, less current portion | - | 1,501 |
| Total liabilities | 179,270 | 160,013 |
| NET ASSETS | | |
| Without donor restrictions | 1,580,496 | 2,079,961 |
| With donor restrictions | 30,974 | 51,400 |
| Total net assets | 1,611,470 | 2,131,361 |
| Total liabilities and net assets | \$ 1,790,740 | \$ 2,291,374 |

See accompanying notes to financial statements.

Partnership for Children

Statement of Activities

| <i>Year ended June 30, 2022 - Audited</i> | Net assets without donor restrictions | Net assets with donor restrictions | Total |
|---|---|--|--------------|
| PUBLIC SUPPORT AND REVENUE | | | |
| <u>Public Support</u> | | | |
| Contributions - cash | \$ 42,884 | \$ - | \$ 42,884 |
| <u>Revenue</u> | | | |
| State contracted fees | 1,388,979 | - | 1,388,979 |
| Grant revenues | 150,160 | - | 150,160 |
| Investment income (loss), net | (114,852) | - | (114,852) |
| Other revenue | 158,241 | - | 158,241 |
| Total revenue | 1,625,412 | - | 1,625,412 |
| Net assets released from restrictions | 20,426 | (20,426) | - |
| Total public support and revenue | 1,645,838 | (20,426) | 1,625,412 |
| EXPENSES | | | |
| <u>Program services</u> | | | |
| Family care program | 608,333 | - | 608,333 |
| Group care program | 1,298,665 | - | 1,298,665 |
| Total program services | 1,906,998 | - | 1,906,998 |
| <u>Support services</u> | | | |
| Administration | 238,305 | - | 238,305 |
| Total expenses | 2,145,303 | - | 2,145,303 |
| CHANGE IN NET ASSETS | (499,465) | (20,426) | (519,891) |
| NET ASSETS - Beginning of year | 2,079,961 | 51,400 | 2,131,361 |
| NET ASSETS - End of year | \$ 1,580,496 | \$ 30,974 | \$ 1,611,470 |

See accompanying notes to financial statements.

Partnership for Children

Statement of Activities

| <i>Year ended June 30, 2021 - Reviewed</i> | Net assets without donor restrictions | Net assets with donor restrictions | Total |
|--|---|--|--------------|
| PUBLIC SUPPORT AND REVENUE | | | |
| <u>Public Support</u> | | | |
| Contributions - cash | \$ 45,913 | \$ 38,900 | \$ 84,813 |
| <u>Revenue</u> | | | |
| State contracted fees | 1,587,748 | - | 1,587,748 |
| Grant revenues | 150,000 | 16,917 | 166,917 |
| Gain on sale of property and equipment | 108,825 | - | 108,825 |
| Gain on extinguishment of debt | 251,822 | - | 251,822 |
| Investment income, net | 175,491 | - | 175,491 |
| Other revenue | 87,380 | - | 87,380 |
| Total revenue | 2,407,179 | 55,817 | 2,462,996 |
| Net assets released from restrictions | 4,417 | (4,417) | - |
| Total public support and revenue | 2,411,596 | 51,400 | 2,462,996 |
| EXPENSES | | | |
| <u>Program services</u> | | | |
| Family care program | 501,687 | - | 501,687 |
| Group care program | 1,141,838 | - | 1,141,838 |
| Total program services | 1,643,525 | - | 1,643,525 |
| <u>Support services</u> | | | |
| Administration | 203,384 | - | 203,384 |
| Total Expenses | 1,846,909 | - | 1,846,909 |
| CHANGE IN NET ASSETS | 564,687 | 51,400 | 616,087 |
| NET ASSETS - Beginning of year | 1,515,274 | - | 1,515,274 |
| NET ASSETS - End of year | \$ 2,079,961 | \$ 51,400 | \$ 2,131,361 |

See accompanying notes to financial statements.

Partnership for Children

Statements of Cash Flows

| <i>Years ended June 30,</i> | Audited 2022 | Reviewed 2021 |
|---|-----------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ (519,891) | \$ 616,087 |
| Adjustments to reconcile change in net assets to net cash from operating activities: | | |
| Depreciation | 35,951 | 40,612 |
| Bad debts | 18,819 | (5,314) |
| Gain on extinguishment of debt | - | (251,822) |
| Gain on sale of property and equipment | - | (108,825) |
| Realized and unrealized (gain) loss on investments | 134,508 | (162,771) |
| Changes in operating assets and liabilities: | | |
| Accounts receivable | (5,855) | 97,035 |
| Grants receivable | 12,500 | (12,500) |
| Prepaid expenses and other | - | 2,767 |
| Accounts payable | (4,896) | (1,718) |
| Youth Homes payable | (133) | 9,706 |
| Accrued expenses and other liabilities | 30,032 | (2,207) |
| Net cash from operating activities | (298,965) | 221,050 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Cash flow from investments | (13,785) | (12,664) |
| Proceeds from sale of property and equipment | - | 265,315 |
| Net cash from investing activities | (13,785) | 252,651 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Payments on long-term debt | (5,746) | (154,404) |
| Proceeds from long-term debt | - | 150,000 |
| Net cash from financing activities | (5,746) | (4,404) |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | (318,496) | 469,297 |
| CASH AND CASH EQUIVALENTS - Beginning of year | 746,925 | 277,628 |
| CASH AND CASH EQUIVALENTS - End of year | \$ 428,429 | \$ 746,925 |
| INTEREST PAID DURING THE YEAR | \$ 267 | \$ 364 |

See accompanying notes to financial statements.

Partnership for Children

Statement of Functional Expenses

| <i>Year ended June 30, 2022 - Audited</i> | Family Care | Group Care | Administration | Total |
|---|-------------------|---------------------|-------------------|---------------------|
| Accounting services | \$ - | \$ - | \$ 9,963 | \$ 9,963 |
| Advertising | 4,277 | - | - | 4,277 |
| Bad debt | - | 18,819 | - | 18,819 |
| Bank charges and interest | 2,776 | 4,575 | - | 7,351 |
| Benefits and payroll taxes | 94,173 | 213,553 | - | 307,726 |
| Child related expenses | 1,202 | 7,097 | - | 8,299 |
| Combined insurance | 12,197 | 21,402 | - | 33,599 |
| Direct management fees | - | - | 228,342 | 228,342 |
| Dues | 5,335 | 1,416 | - | 6,751 |
| Equipment | 6,922 | 23,265 | - | 30,187 |
| Food | - | 24,638 | - | 24,638 |
| Miscellaneous | 12,995 | 12,999 | - | 25,994 |
| Office supplies | 9,024 | 2,964 | - | 11,988 |
| Postage, printing and publications | 119 | 144 | - | 263 |
| Purchased services | 50,318 | 6,115 | - | 56,433 |
| Rent | 8,106 | - | - | 8,106 |
| Salary and wages | 353,365 | 895,349 | - | 1,248,714 |
| Staff development | 29,732 | 6,770 | - | 36,502 |
| Supplies | 859 | 6,911 | - | 7,770 |
| Taxes | - | 162 | - | 162 |
| Telephone | 4,628 | 6,304 | - | 10,932 |
| Transportation and per diem | 2,705 | 5,020 | - | 7,725 |
| Utilities | 2,197 | 12,614 | - | 14,811 |
| Total expenses before depreciation | 600,930 | 1,270,117 | 238,305 | 2,109,352 |
| Depreciation | 7,403 | 28,548 | - | 35,951 |
| Total expenses | \$ 608,333 | \$ 1,298,665 | \$ 238,305 | \$ 2,145,303 |

See accompanying notes to financial statements.

Partnership for Children

Statement of Functional Expenses

| <i>Year ended June 30, 2021 - Reviewed</i> | Family Care | Group Care | Administration | Total |
|--|-------------------|---------------------|-------------------|---------------------|
| Accounting services | \$ - | \$ - | \$ 3,526 | \$ 3,526 |
| Advertising | 8,033 | - | - | 8,033 |
| Bad debt | - | (5,314) | - | (5,314) |
| Bank charges and interest | 58 | 2,783 | - | 2,841 |
| Benefits and payroll taxes | 65,964 | 189,078 | - | 255,042 |
| Child related expenses | - | 7,786 | - | 7,786 |
| Combined insurance | 15,046 | 29,278 | - | 44,324 |
| Direct management fees | - | - | 199,858 | 199,858 |
| Dues | 4,161 | - | - | 4,161 |
| Equipment | 8,330 | 16,709 | - | 25,039 |
| Food | - | 29,457 | - | 29,457 |
| Miscellaneous | 8,470 | 8,819 | - | 17,289 |
| Office supplies | 3,790 | 6,599 | - | 10,389 |
| Postage and shipping | 540 | 17 | - | 557 |
| Purchased services | 72,856 | 5,498 | - | 78,354 |
| Rent | 11,035 | - | - | 11,035 |
| Salary and wages | 253,385 | 787,377 | - | 1,040,762 |
| Staff development | 16,032 | 6,009 | - | 22,041 |
| Supplies | 1,343 | 6,663 | - | 8,006 |
| Taxes | - | 183 | - | 183 |
| Telephone | 8,051 | 3,988 | - | 12,039 |
| Transportation and per diem | 7,743 | 6,106 | - | 13,849 |
| Utilities | 4,876 | 12,164 | - | 17,040 |
| Total expenses before depreciation | 489,713 | 1,113,200 | 203,384 | 1,806,297 |
| Depreciation | 11,974 | 28,638 | - | 40,612 |
| Total expenses | \$ 501,687 | \$ 1,141,838 | \$ 203,384 | \$ 1,846,909 |

See accompanying notes to financial statements.

Partnership for Children

Notes to Financial Statements

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, and/or are dealing with substance abuse.

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 children and families, moving them from pain toward a path of healing and hope.

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.

The Partnership has developed Project Welcome which provides services to parents of all genders who may be struggling with substance use and/or mood and anxiety disorders throughout pregnancy and the first years of their child's life. Additionally, the Partnership is now licensed to address substance use through a state approved chemical dependency license.

Project Welcome collaborates with both hospitals who are referring families for support (targeted case management, therapy for individuals, children and families, including addressing substance use), as well as the Missoula City County Health Department and many other agencies and organizations.

A memorandum of understanding (MOU) with the YWCA includes providing child and family therapy, substance use support, targeted case management, and parenting classes to those who live at the YWCA's Meadowlark facility, a family housing and domestic violence shelter.

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.

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Accounts Receivable

Accounts receivable represent amounts owing to the Partnership from family and Medicaid service contracts and outpatient therapy visits. Accounts receivable are predominantly for shelter contracts with the Montana State Department of Family Services and reimbursable services through Medicaid.

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.

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 statements of financial position. The unrealized gain or loss on investments is reflected in the statements of activities.

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

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.

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fee for Service

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

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

Contribution Revenue

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

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

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

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

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Grant Revenue

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

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

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

Payroll Protection Program Loan

In 2020, Partnership for Children received a Payroll Protection Program (PPP) loan under the CARES ACT. The Partnership elected to account for the loan as a financial liability in accordance with FASB ASC 470. Proceeds from the loan were recorded as a liability until the loan was forgiven in full and the debtor 'legally released' on November 10, 2020. The liability was then reduced by the amount forgiven totaling \$251,822, and a gain on extinguishment was recorded.

Economic Injury Disaster Loan

In July 2020, the Partnership obtained a \$150,000 loan through the Economic Injury Disaster Loan program. The loan is payable over 30 years with a fixed interest rate of 2.75% with loan payments beginning July 2021. The Partnership paid the loan in full January 1, 2021.

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.

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising

Advertising costs are charged to operations when incurred. Advertising and promotion expense was \$4,277 and \$8,033 for the years ended June 30, 2022 and 2021, respectively.

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.

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.

Accounting Standards Update

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842). This ASU provides guidance on the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under current accounting standards and new disclosures on key information about leasing arrangements. The new standard supersedes current lease accounting requirements in FASB Accounting Standards Codification (ASC) Topic 840, Leases. When adopted, the amendments in the ASU must be applied using a modified retrospective approach. ASU No. 2016-02 is effective for nonpublic companies for annual periods beginning after December 15, 2021. The Partnership is currently evaluating the impact of the provisions of ASC 842.

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements

On September 17, 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The Update is expected to increase transparency around contributed nonfinancial assets (also known as “gifts-in-kind”) received by not-for-profit (NFP) organizations, including transparency on how those assets are used and how they are valued. The amendments in this Update should be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021. The Partnership implemented this pronouncement in fiscal year 2022. Currently the Partnership does not receive a significant amount of gifts-in-kind.

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.
- 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, 2022 and 2021.

- 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.

Partnership for Children

Notes to Financial Statements

Note 2: Fair Value Measurements (Continued)

- Money market - Valued at the net asset value of shares held by the organization at year-end.
- Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Partnership are deemed to be actively traded.
- 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.

For the years ended June 30, 2022 and 2021, there were no significant transfers between levels 1 and 2 and no transfers in or out of Level 3.

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

| <i>As of June 30, 2022 - Audited</i> | Level 1 | Level 2 | Level 3 | Total Fair Value |
|---|-------------------|-------------------|-------------|-------------------|
| Equities | \$ 317,224 | \$ - | \$ - | \$ 317,224 |
| Mutual funds | 376,695 | - | - | 376,695 |
| Certificates of deposit | 14,970 | - | - | 14,970 |
| Corporate bonds | - | 96,485 | - | 96,485 |
| Municipal bonds | - | 81,362 | - | 81,362 |
| Total mutual funds, stocks and bonds | 708,889 | 177,847 | - | 886,736 |
| Money markets | 33,937 | - | - | 33,937 |
| Total investments | \$ 766,772 | \$ 177,847 | \$ - | \$ 920,673 |

Partnership for Children

Notes to Financial Statements

Note 2: Fair Value Measurements (Continued)

| <i>As of June 30, 2021 - Reviewed</i> | Level 1 | Level 2 | Level 3 | Total Fair Value |
|---|-------------------|-------------------|-------------|---------------------|
| Common stocks | \$ 671,573 | \$ - | \$ - | \$ 671,573 |
| Foreign common stocks | 31,695 | - | - | 31,695 |
| Corporate bonds | - | 168,407 | - | 168,407 |
| Foreign corporate bonds | - | 20,127 | - | 20,127 |
| Municipal bonds | - | 118,866 | - | 118,866 |
| Total mutual funds, stocks and bonds | 703,268 | 307,400 | - | 1,010,668 |
| Money markets | 30,178 | - | - | 30,178 |
| Mortgage-backed securities | - | 550 | - | 550 |
| Total investments | \$ 733,446 | \$ 307,950 | \$ - | \$ 1,041,396 |

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, 2022 and 2021. 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:

| | 2022 - Audited | | 2021 - Reviewed | |
|--------------------------|---------------------|-------------------|-------------------|---------------------|
| | Cost | Market | Cost | Market |
| Securities | \$ 821,460 | \$ 708,889 | \$ 490,866 | \$ 703,268 |
| Bonds | 191,232 | 177,847 | 304,078 | 307,950 |
| Money Markets | 33,937 | 33,937 | 30,178 | 30,178 |
| Total Investments | \$ 1,046,629 | \$ 920,673 | \$ 825,122 | \$ 1,041,396 |

Partnership for Children

Notes to Financial Statements

Note 4: Accounts Receivable

Accounts receivable consisted of the following at June 30:

| <i>Years Ended June 30, 2022 and 2021</i> | 2022 Audited | 2021 Reviewed |
|---|-----------------|------------------|
| Accounts receivable | \$ 148,362 | \$ 163,170 |
| Less: | | |
| Allowance for doubtful accounts | (9,329) | (5,315) |
| Allowance for contractual adjustments | (12,095) | (17,953) |
| Accounts receivable, net | \$ 126,938 | \$ 139,902 |

Note 5: Property and Equipment

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

| | 2022 Audited | 2021 Reviewed |
|-------------------------------|-----------------|------------------|
| Land | \$ 77,950 | \$ 77,950 |
| Buildings and improvements | 884,181 | 884,181 |
| Vehicles | 71,191 | 71,191 |
| | 1,033,322 | 1,033,322 |
| Less accumulated depreciation | (718,622) | (682,671) |
| Property and equipment - Net | \$ 314,700 | \$ 350,651 |

Note 6: Long-Term Debt

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

| | 2022 Audited | 2021 Reviewed |
|---|-----------------|------------------|
| Loan payable, interest at 3.75%, with scheduled monthly payments of \$367, due November 2022; secured by vehicle. Paid off during fiscal year end 2022. | \$ - | \$ 5,746 |
| Less current portion | - | (4,245) |
| Long-term debt, less current portion | \$ - | \$ 1,501 |

Partnership for Children

Notes to Financial Statements

Note 7: Line of Credit

The Partnership has a \$200,000 line of credit available with First Interstate Bank at Wall Street Journal Prime Interest Rate due May 2023, secured by investments of the Partnership. No advances were outstanding as of June 30, 2022 and 2021.

Note 8: Net Assets with Donor Restriction

Net assets with donor restrictions are restricted for use in certain programs and purposes as specified by the donor. The total amount of net assets with restrictions was as follows:

| <i>As of June 30</i> | 2022 Audited | 2021 Reviewed |
|----------------------|-----------------|------------------|
| Grants receivable | \$ - | \$ 12,500 |
| Capital improvements | 30,974 | 38,900 |
| Total | \$ 30,974 | \$ 51,400 |

Note 9: Liquidity and Availability of Financial Resources

As of June 30, 2022, the Partnership has \$524,393 of financial assets available within one year of the statement of financial position date consisting of cash of \$397,455 of non-donor restricted cash and accounts receivable of \$126,938. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Partnership has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 30 days of normal operating expenses, which are, on average, approximately \$176,000. The Partnership has board designated current investments in the amount of \$920,673 that can be used at the discretion of the board. As more fully described in Note 7, the Partnership also has a line of credit in the amount of \$200,000, which it could draw upon in the event of an unanticipated liquidity need.

Note 10: Concentration of Credit Risk

The Partnership received 22% and 28% of its revenues from contracts with the State of Montana for the fiscal years ended June 30, 2022 and 2021, respectively. The Partnership received another 57% and 42% of its revenues from contracts with the State of Montana Medicaid Programs for the fiscal years ended June 30, 2022 and 2021, respectively. A significant change in these contractual arrangements may substantially affect the operations of the Partnership.

Note 11: 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 \$676 per month which includes all common area maintenance. The lease is on a month to month basis with the requirement that the Partnership provides a minimum 90-day notice if it can no longer occupy the property.

Partnership for Children

Notes to Financial Statements

Note 12: Employee Benefits

The Partnership has a 401k plan designed to match employee contributions. The current approved match is 2-1 (employer-employee) up to 3% of employee wages. For the years ended June 30, 2022 and 2021, the 401k plan expense was \$12,798 and \$12,651, respectively.

Note 13: Net Assets Without Donor Restrictions

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

| | 2022 Audited | 2021 Reviewed |
|--|---------------------|---------------------|
| Without donor restrictions | \$ 659,823 | \$ 1,038,565 |
| Without donor restrictions-operating fund reserve | 920,673 | 1,041,396 |
| Total net assets without donor restrictions | \$ 1,580,496 | \$ 2,079,961 |

Note 14: Related Party

During the years ended June 30, 2022 and 2021, the Partnership paid \$228,342 and \$199,858 for direct management fees and \$497 and \$3,779 in expense reimbursements to Youth Homes, respectively. The Youth Homes payable balance at June 30, 2022 and 2021 was \$23,946 and \$24,079, respectively.

Note 15: Risks and Uncertainties

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

Note 16: Subsequent Events

The Partnership has evaluated subsequent events through November 19, 2022, 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)

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

| | | |
|--|---|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization PARTNERSHIP FOR CHILDREN Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 8134 City or town, state or province, country, and ZIP or foreign postal code MISSOULA, MT 59807-8134 F Name and address of principal officer: DANN SWALLOW SAME AS C ABOVE | D Employer identification number 81-0526281 E Telephone number 406-721-2704 G Gross receipts \$ 1,759,920. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶ |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | |
| J Website: ▶ WWW.PFCMT.ORG | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | | L Year of formation: 1999 M State of legal domicile: MT |

Part I Summary

| | | | | |
|-----------------------------|---------|---|--|-------------|
| | 1 | Briefly describe the organization's mission or most significant activities: TO PROVIDE THERAPEUTIC CARE AND SUPPORT FOR THE SAFE AND HEALTHY DEVELOPMENT OF CHILDREN & FAMILIES. | | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| Activities & Governance | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 3 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 1 |
| | 5 | Total number of individuals employed in calendar year 2021 (Part V, line 2a) | 5 | 60 |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | 3 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| | 7b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. |
| | Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year |
| 9 | | Program service revenue (Part VIII, line 2g) | 571,798. | 193,044. |
| 10 | | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 1,612,196. | 1,537,751. |
| 11 | | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 121,545. | 29,125. |
| 12 | | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 0. | 0. |
| | | | 2,305,539. | 1,759,920. |
| Expenses | | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 1,295,804. | 1,556,435. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 0. | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 556,419. | 588,868. |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,852,223. | 2,145,303. |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | 453,316. | -385,383. |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 | Total liabilities (Part X, line 26) | 2,291,374. | 1,790,740. |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 160,013. | 179,270. |
| | | 2,131,361. | 1,611,470. | |

Part II Signature Block

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

| | | | | | |
|-------------------------------|--|---|-------------------------------|---|--------------------------|
| Sign Here | Signature of officer DANN SWALLOW, INTERIM EXECUTIVE DIRECTOR Type or print name and title | Date | | | |
| Paid Preparer Use Only | Print/Type preparer's name SAM BRUNSON, CPA | Preparer's signature SAM BRUNSON, CPA | Date 12/01/22 | Check if self-employed <input type="checkbox"/> | PTIN P01696998 |
| | Firm's name ▶ WIPFLI LLP Firm's address ▶ 101 EAST FRONT STREET #301 MISSOULA, MT 59802 | Firm's EIN ▶ 39-0758449 | Phone no. 406.728.1800 | | |

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: 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 No

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

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

4a (Code:) (Expenses \$ 1,298,665. including grants of \$ 0.) (Revenue \$ 1,047,208.) 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 \$ 608,333. including grants of \$ 0.) (Revenue \$ 490,543.) PARTNERSHIP FOR CHILDREN PROVIDES FAMILY 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 on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,906,998.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

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 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational compliance.

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **DANN SWALLOW - 406-721-2704**
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 the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) JAMES FITZGERALD PRESIDENT | 2.00 38.00 | X | | X | | | | 0. | 132,186. | 9,189. |
| (2) ELMER ROSENTHAL SECRETARY/TREASURER | 8.00 32.00 | X | | X | | | | 0. | 85,832. | 12,186. |
| (3) BARBARA COWAN EXECUTIVE DIRECTOR | 40.00 0.00 | | | X | | | | 73,975. | 0. | 8,811. |
| (4) DAN SEMMENS DIRECTOR | 1.00 0.00 | X | | | | | | 0. | 0. | 0. |
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|---------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 1b Subtotal | | | | | | | 73,975. | 218,018. | 30,186. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0. | 0. | 0. | |
| d Total (add lines 1b and 1c) | | | | | | | 73,975. | 218,018. | 30,186. | |

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

| | | | (A) | (B) | (C) | (D) | |
|--|--|--|----------------------|------------------------------------|----------------------------|--|--|
| | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | 143,648. | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 49,396. | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ | | | |
| | h | Total. Add lines 1a-1f | | 193,044. | | | |
| Program Service Revenue | 2 a | PROGRAM SERVICE REVENUE | Business Code | | | | |
| | | | 624100 | 1,537,751. | 1,537,751. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue | | | | | |
| g | Total. Add lines 2a-2f | | 1,537,751. | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 29,125. | | 29,125. | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 | Royalties | | | | | |
| | 6 a | Gross rents | (i) Real | | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b | Less: rental expenses | 6b | | | | |
| | c | Rental income or (loss) | 6c | | | | |
| | d | Net rental income or (loss) | | | | | |
| | 7 a | Gross amount from sales of assets other than inventory | (i) Securities | | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b | Less: cost or other basis and sales expenses | 7b | | | | |
| | c | Gain or (loss) | 7c | | | | |
| | d | Net gain or (loss) | | | | | |
| 8 a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | Less: direct expenses | 8b | | | | | |
| c | Net income or (loss) from fundraising events | | | | | | |
| 9 a | Gross income from gaming activities. See Part IV, line 19 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | Less: direct expenses | 9b | | | | | |
| c | Net income or (loss) from gaming activities | | | | | | |
| 10 a | Gross sales of inventory, less returns and allowances | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | Less: cost of goods sold | 10b | | | | | |
| c | Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | 11 a | | Business Code | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | All other revenue | | | | | |
| | e | Total. Add lines 11a-11d | | | | | |
| 12 | Total revenue. See instructions | | 1,759,920. | 1,537,751. | 0. | 29,125. | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ... | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 82,874. | 82,874. | | |
| 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 | 1,174,739. | 1,174,739. | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 10,458. | 10,458. | | |
| 9 Other employee benefits | 138,388. | 138,388. | | |
| 10 Payroll taxes | 149,976. | 149,976. | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | 228,342. | | 228,342. | |
| b Legal | | | | |
| c Accounting | 9,963. | | 9,963. | |
| 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.) | 56,433. | 56,433. | | |
| 12 Advertising and promotion | 4,277. | 4,277. | | |
| 13 Office expenses | 84,726. | 84,726. | | |
| 14 Information technology | 14,876. | 14,876. | | |
| 15 Royalties | | | | |
| 16 Occupancy | 22,917. | 22,917. | | |
| 17 Travel | 7,725. | 7,725. | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 267. | 267. | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 35,951. | 35,951. | | |
| 23 Insurance | 33,599. | 33,599. | | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a STAFF DEVELOPMENT | 36,502. | 36,502. | | |
| b FOOD | 25,988. | 25,988. | | |
| c BAD DEBT EXPENSE | 18,819. | 18,819. | | |
| d CHILD RELATED EXPENSES | 8,299. | 8,299. | | |
| e All other expenses | 184. | 184. | | |
| 25 Total functional expenses. Add lines 1 through 24e | 2,145,303. | 1,906,998. | 238,305. | 0. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |
| Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|---|--|--------------------------|------------|---------------------|------------|
| Assets | 1 Cash - non-interest-bearing | 129,844. | 1 | 86,300. | |
| | 2 Savings and temporary cash investments | 617,081. | 2 | 342,129. | |
| | 3 Pledges and grants receivable, net | 12,500. | 3 | 0. | |
| | 4 Accounts receivable, net | 139,902. | 4 | 126,938. | |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | | |
| | 7 Notes and loans receivable, net | | 7 | | |
| | 8 Inventories for sale or use | | 8 | | |
| | 9 Prepaid expenses and deferred charges | | 9 | | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1,033,322. | | | |
| | b Less: accumulated depreciation | 10b 718,622. | 350,651. | 10c 314,700. | |
| | 11 Investments - publicly traded securities | 1,041,396. | 11 | 920,673. | |
| | 12 Investments - other securities. See Part IV, line 11 | | 12 | | |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | | |
| | 14 Intangible assets | | 14 | | |
| | 15 Other assets. See Part IV, line 11 | | 15 | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | | 2,291,374. | 16 | 1,790,740. | |
| Liabilities | 17 Accounts payable and accrued expenses | 154,267. | 17 | 179,270. | |
| | 18 Grants payable | | 18 | | |
| | 19 Deferred revenue | | 19 | | |
| | 20 Tax-exempt bond liabilities | | 20 | | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | | |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 5,746. | 23 | 0. | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | | |
| | 26 Total liabilities. Add lines 17 through 25 | | 160,013. | 26 | 179,270. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 Net assets without donor restrictions | | 2,079,961. | 27 | 1,580,496. |
| | 28 Net assets with donor restrictions | | 51,400. | 28 | 30,974. |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 29 Capital stock or trust principal, or current funds | | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | | 31 | |
| | 32 Total net assets or fund balances | | 2,131,361. | 32 | 1,611,470. |
| | 33 Total liabilities and net assets/fund balances | | 2,291,374. | 33 | 1,790,740. |

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,759,920. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,145,303. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -385,383. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 2,131,361. |
| 5 | Net unrealized gains (losses) on investments | 5 | -134,508. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,611,470. |

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 on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 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 on 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 on Schedule O and describe any steps taken to undergo such audits

| | Yes | No |
|----|-----|----|
| | | |
| 2a | | X |
| | | |
| 2b | X | |
| | | |
| 2c | X | |
| | | |
| 3a | | X |
| | | |
| 3b | | |

Form 990 (2021)

SCHEDULE A
(Form 990)

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

2021

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

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

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4. | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|----|--------------------------|
| 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2020 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | <input type="checkbox"/> |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 72,583. | 59,079. | 65,775. | 571,798. | 193,044. | 962,279. |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 1789062. | 1688572. | 1637383. | 1612196. | 1537751. | 8264964. |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | 1861645. | 1747651. | 1703158. | 2183994. | 1730795. | 9227243. |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 15,000. | 15,000. | | 52,500. | | 82,500. |
| 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. |
| c Add lines 7a and 7b | 15,000. | 15,000. | | 52,500. | | 82,500. |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 9144743. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 1861645. | 1747651. | 1703158. | 2183994. | 1730795. | 9227243. |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 33,771. | 27,875. | 35,191. | 12,720. | 29,125. | 138,682. |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 33,771. | 27,875. | 35,191. | 12,720. | 29,125. | 138,682. |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 1895416. | 1775526. | 1738349. | 2196714. | 1759920. | 9365925. |

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

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---------|
| 15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) | 15 | 97.64 % |
| 16 Public support percentage from 2020 Schedule A, Part III, line 15 | 16 | 97.49 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|--------|
| 17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) | 17 | 1.48 % |
| 18 Investment income percentage from 2020 Schedule A, Part III, line 17 | 18 | 1.47 % |

19a 33 1/3% support tests - 2021. 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 - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|---|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

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

| Section D - Distributions | | Current Year |
|----------------------------------|---|---------------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>) | 5 |
| 6 | Other distributions (<i>describe in Part VI</i>). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions. | 8 |
| 9 | Distributable amount for 2021 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2021 | (iii) Distributable Amount for 2021 |
|--|-------------------------------------|---|--|
| 1 Distributable amount for 2021 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2021 | | | |
| a From 2016 | | | |
| b From 2017 | | | |
| c From 2018 | | | |
| d From 2019 | | | |
| e From 2020 | | | |
| f Total of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2021 distributable amount | | | |
| i Carryover from 2016 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2021 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2021 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 Excess distributions carryover to 2022. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2017 | | | |
| b Excess from 2018 | | | |
| c Excess from 2019 | | | |
| d Excess from 2020 | | | |
| e Excess from 2021 | | | |

Part VI

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

Horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

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

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

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

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

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| 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 Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 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 | | 77,950. | | 77,950. |
| b Buildings | | 884,181. | 648,764. | 235,417. |
| c Leasehold improvements | | | | |
| d Equipment | | 71,191. | 69,858. | 1,333. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 314,700. |

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

| | | | | |
|---|---|----|------------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 1,625,412. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | -134,508. | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | 2e | -134,508. | |
| 3 | Subtract line 2e from line 1 | 3 | 1,759,920. | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | 4c | 0. | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | 1,759,920. | |

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

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

| | | | | |
|---|--|----|------------|------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 2,145,303. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | 2e | 0. | |
| 3 | Subtract line 2e from line 1 | 3 | 2,145,303. | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | 4c | 0. | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | 2,145,303. | |

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.

Multiple horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

PARTNERSHIP FOR CHILDREN

Employer identification number

81-0526281

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.

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.

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

Schedule O (Form 990) 2021

132211 11-11-21

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

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

JAMES FITZGERALD IS COMPENSATED BY INTERMOUNTAIN DEACONESS CHILDREN'S SERVICES. ELMER ROSENTHAL IS 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 for instructions and the latest information.

OMB No. 1545-0047

2021

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|--------------------------------------|---|-------------------------------|---|-------------------------------------|--|----|
| | | | | | | Yes | No |
| YOUTH HOMES - 81-0331313 550 CALIFORNIA STREET MISSOULA, MT 59802 | GROUP YOUTH HOMES AND FOSTER CARE | MONTANA | 501(C)(3) | LINE 7 | | | X |
| INTERMOUNTAIN DEACONESS CHILDREN'S SERVICES - 81-0231775, 3240 DREDGE DRIVE, HELENA, MT 59602 | CHILD AND FAMILY SERVICES | MONTANA | 501(C)(3) | LINE 7 | | | X |
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Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

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

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

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

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

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

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

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------|-------------------------------|------------------------|--|
| (1) YOUTH HOMES | M | 228,342. | FINANCIAL STATEMENTS |
| (2) YOUTH HOMES | P | 497. | FINANCIAL STATEMENTS |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

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

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

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

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|--|---|
| Type or print | Name of exempt organization or other filer, see instructions. PARTNERSHIP FOR CHILDREN | Taxpayer identification number (TIN) 81-0526281 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 8134 | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. MISSOULA, MT 59807-8134 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |
| Form 990-T (corporation) | 07 | | |

DANN SWALLOW

- The books are in the care of ▶ **PO BOX 8134 - MISSOULA, MT 59807-8134**

Telephone No. ▶ **406-721-2704** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

| | | | |
|---|-----------|----|----|
| 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.