

# Partnership For Children

**(A Non-Profit Organization)**

## FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANT'S REVIEW REPORT

June 30, 2015 and 2014

### Prepared by

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**PARTNERSHIP FOR CHILDREN**  
*June 30, 2015 and 2014*  
(See Independent Accountant's Review Report)

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors  
Partnership for Children  
Missoula, Montana

We have reviewed the accompanying statement of financial position of Partnership for Children as of June 30, 2015, and the related statements of activities, cash flows and functional expenses for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The financial statements of Partnership for Children for the year ended June 30, 2014 were reviewed by Galusha, Higgins & Galusha, PC, which combined its practice with Wipfli LLP as of December 31, 2014, whose report dated October 9, 2014 stated that, based on their review, they are not aware of any material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

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 designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the reviews in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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

*Wipfli LLP*

Missoula, Montana  
October 21, 2015

**PARTNERSHIP FOR CHILDREN**  
**STATEMENTS OF FINANCIAL POSITION**  
*for the years ended June 30*  
(See Independent Accountant's Review Report)

ASSETS		
	2015	2014
<b>CURRENT ASSETS</b>		
Cash	\$ 98,944	\$ 179,192
Investments	1,132,776	1,101,525
Fees receivable (net of allowance of \$5,613 in 2015 and \$8,968 in 2014)	206,462	221,799
Other assets	-	2,894
Total current assets	1,438,182	1,505,410
<b>PROPERTY AND EQUIPMENT</b>		
Land, building and equipment	1,152,368	1,202,114
Accumulated depreciation	(482,312)	(513,757)
Net property and equipment	670,056	688,357
	<b>\$ 2,108,238</b>	<b>\$ 2,193,767</b>
LIABILITIES AND NET ASSETS		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 5,555	\$ 12,523
YH payable	17,843	14,640
Accrued expenses and other liabilities	69,428	70,920
Pension plan payable	22,841	25,509
Current portion long-term debt	31,951	24,774
Total current liabilities	147,618	148,366
LONG-TERM DEBT, Less current portion	110,525	122,726
Total liabilities	258,143	271,092
<b>NET ASSETS</b>		
Unrestricted	1,850,095	1,922,675
	<b>\$ 2,108,238</b>	<b>\$ 2,193,767</b>

The accompanying notes are an integral part of these financial statements.

**PARTNERSHIP FOR CHILDREN**  
**STATEMENT OF ACTIVITIES**  
*for the year ended June 30, 2015*  
(See Independent Accountant's Review Report)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>PUBLIC SUPPORT AND REVENUE</b>			
<u>Public support</u>			
Contributions - cash	\$ 76,877	\$ -	\$ 76,877
<u>Revenue</u>			
State contracted fees	1,398,407	-	1,398,407
USDA school lunch program	12,692	-	12,692
Interest and dividend income	27,998	-	27,998
Realized/unrealized gain on investments	11,570	-	11,570
Total revenue	<u>1,450,667</u>	<u>-</u>	<u>1,450,667</u>
Total public support and revenue	<u>1,527,544</u>	<u>-</u>	<u>1,527,544</u>
<b>EXPENSES</b>			
<u>Program services</u>			
Foster care program	501,879	-	501,879
Group care program	1,098,245	-	1,098,245
Total program services	<u>1,600,124</u>	<u>-</u>	<u>1,600,124</u>
CHANGE IN NET ASSETS	(72,580)	-	(72,580)
NET ASSETS - Beginning of year	<u>1,922,675</u>	<u>-</u>	<u>1,922,675</u>
NET ASSETS - End of year	<u>\$ 1,850,095</u>	<u>\$ -</u>	<u>\$ 1,850,095</u>

The accompanying notes are an integral part of these financial statements.

**PARTNERSHIP FOR CHILDREN**  
**STATEMENT OF ACTIVITIES**  
*for the year ended June 30, 2014*  
(See Independent Accountant's Review Report)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>PUBLIC SUPPORT AND REVENUE</b>			
<u>Public support</u>			
Contributions - cash	\$ 42,739	\$ -	\$ 42,739
<u>Revenue</u>			
State contracted fees	1,453,803	-	1,453,803
USDA school lunch program	11,858	-	11,858
Interest and dividend income	34,907	-	34,907
Realized/unrealized gain on investments	113,253	-	113,253
Total revenue	<u>1,613,821</u>	<u>-</u>	<u>1,613,821</u>
Total public support and revenue	<u>1,656,560</u>	<u>-</u>	<u>1,656,560</u>
<b>EXPENSES</b>			
<u>Program services</u>			
Foster care program	496,845	-	496,845
Group care program	1,053,396	-	1,053,396
Total program services	<u>1,550,241</u>	<u>-</u>	<u>1,550,241</u>
CHANGE IN NET ASSETS	106,319	-	106,319
NET ASSETS - Beginning of year	<u>1,816,356</u>	<u>-</u>	<u>1,816,356</u>
NET ASSETS - End of year	<u>\$ 1,922,675</u>	<u>\$ -</u>	<u>\$ 1,922,675</u>

The accompanying notes are an integral part of these financial statements.

**PARTNERSHIP FOR CHILDREN**  
**STATEMENTS OF CASH FLOWS**  
*for the years ended June 30*  
(See Independent Accountant's Review Report)

	<b>2015</b>	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	<b>\$ (72,580)</b>	\$ 106,319
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	<b>38,301</b>	34,376
Increase (decrease) in bad debt allowance	<b>(3,355)</b>	5,436
Net realized/unrealized (gain) loss on investments	<b>(11,570)</b>	(113,253)
(Increase) decrease in		
Receivables	<b>18,692</b>	(74,608)
Other assets	<b>2,894</b>	(2,894)
Increase (decrease) in		
Accounts payable	<b>(6,968)</b>	5,149
YH payable	<b>3,203</b>	(1,002)
Accrued expenses and other liabilities	<b>(1,492)</b>	(15,049)
Pension payable	<b>(2,668)</b>	6,697
	<b>(35,543)</b>	(48,829)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash paid for purchase of fixed assets	<b>(20,000)</b>	(147,083)
Cash flows from investments	<b>(19,681)</b>	(23,466)
	<b>(39,681)</b>	(170,549)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long-term debt	<b>20,000</b>	147,500
Payments on long-term debt	<b>(25,024)</b>	(37,765)
	<b>(5,024)</b>	109,735
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(80,248)</b>	(109,643)
<b>CASH AND CASH EQUIVALENTS - Beginning of year</b>	<b>179,192</b>	288,835
<b>CASH AND CASH EQUIVALENTS - End of year</b>	<b>\$ 98,944</b>	\$ 179,192
<b>INTEREST PAID DURING THE YEAR</b>	<b>\$ 5,251</b>	\$ 829

The accompanying notes are an integral part of these financial statements.

**PARTNERSHIP FOR CHILDREN**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
*for the year ended June 30, 2015*  
(See Independent Accountant's Review Report)

	Foster Care	Group Care	Total Expenses
Accounting services	\$ 1,700	\$ 3,400	\$ 5,100
Advertising	2,633	-	2,633
Bad debt expense	3,269	33,319	36,588
Bank charges and interest	8,019	5,536	13,555
Benefits and payroll taxes	65,704	157,512	223,216
Child related expenses	-	6,471	6,471
Combined insurance	9,761	14,986	24,747
Direct management costs	51,374	123,814	175,188
Dues	2,445	2,090	4,535
Equipment expenses	9,867	22,304	32,171
Food	-	23,931	23,931
Fundraising	79	158	237
Miscellaneous	14,971	2,937	17,908
Office supplies	2,896	1,915	4,811
Postage, printing and publications	312	40	352
Purchased services	21,520	-	21,520
Salary and wages	263,139	636,369	899,508
Staff development	5,906	10,126	16,032
Supplies	-	5,887	5,887
Taxes	-	207	207
Telephone	8,220	3,193	11,413
Transportation and per diem	10,790	9,890	20,680
Utilities	5,180	9,953	15,133
	<u>487,785</u>	<u>1,074,038</u>	<u>1,561,823</u>
Total expenses before depreciation			
Depreciation	<u>14,094</u>	<u>24,207</u>	<u>38,301</u>
Total expenses	<u>\$ 501,879</u>	<u>\$ 1,098,245</u>	<u>\$ 1,600,124</u>

The accompanying notes are an integral part of these financial statements.

**PARTNERSHIP FOR CHILDREN**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
*for the year ended June 30, 2014*  
(See Independent Accountant's Review Report)

	Foster Care	Group Care	Total Expenses
Accounting services	\$ 3,200	\$ 6,400	\$ 9,600
Advertising	3,343	476	3,819
Bad debt expense	2,665	3,997	6,662
Bank charges and interest	2,703	3,748	6,451
Benefits and payroll taxes	50,757	155,509	206,266
Child related expenses	2,137	7,947	10,084
Combined insurance	8,393	14,722	23,115
Direct management costs	49,879	118,466	168,345
Dues	2,327	1,774	4,101
Equipment expenses	7,348	20,825	28,173
Food	-	21,181	21,181
Fundraising	1,124	2,096	3,220
Miscellaneous	10,674	993	11,667
Office supplies	5,091	3,710	8,801
Postage, printing and publications	519	-	519
Purchased services	61,766	2,016	63,782
Rent	9,900	-	9,900
Salary and wages	220,523	627,657	848,180
Staff development	12,042	8,125	20,167
Supplies	137	5,471	5,608
Taxes	-	204	204
Telephone	7,488	3,210	10,698
Transportation and per diem	18,972	10,247	29,219
Utilities	5,021	11,082	16,103
<b>Total expenses before depreciation</b>	<b>486,009</b>	<b>1,029,856</b>	<b>1,515,865</b>
Depreciation	10,836	23,540	34,376
<b>Total expenses</b>	<b>\$ 496,845</b>	<b>\$ 1,053,396</b>	<b>\$ 1,550,241</b>

The accompanying notes are an integral part of these financial statements.

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**

*June 30, 2015 and 2014*

(See Independent Accountant's Review Report)

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**NOTE A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The Partnership for Children's Rosemary Gallagher Children's Home and the Sherry Mahon Francetich 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 the Partnership treats have demonstrated an inability to regulate their emotions and ensuing behaviors through a healthy adult child relationship due to early and significant abuse, neglect and disrupted caregiver relationships. The purpose is to improve their emotional and social well-being so that they can succeed in a family. What has grown from the idea of merging Intermountain's clinical approach with the Youth Homes' knowledge of keeping children in the community is now a fully-matured organization effective in treating young children and moving them from pain to family.

Each day the Partnership serves 12 children in two six-bed group homes and over 25 children and their families in the Therapeutic Family Care Program. Today, many of the children we serve are placed back home with birthparents, achieving healthy adult child relationships and safety, when the birth family is the best and most appropriate option.

Method of Accounting. The Partnership maintains its records on the accrual basis of accounting with revenues recorded when earned and expenses recorded when the obligation is incurred or the benefits are received.

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

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

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

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
*June 30, 2015 and 2014*  
(See Independent Accountant's Review Report)

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**NOTE A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**, continued

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 prior three tax years. In the event that the Partnership is assessed penalties and or interest, penalties will be charged to miscellaneous expense and interest will be charged to interest expense.

Cash. For purposes of the statements of cash flows, the Partnership considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

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

Advertising. Advertising costs are expensed as incurred. Advertising expense was \$2,633 and \$3,819 for the years ended June 30, 2015 and 2014, respectively.

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

The allowance for doubtful accounts is determined based upon annual review of account balances, including the age of the balance and the historical experience with the client. Uncollectible receivables are charged to the allowance. The allowance is adjusted at year-end based upon the reviews discussed above. The provision for bad debts on these accounts was \$5,613 and \$8,968 as of June 30, 2015 and 2014, respectively.

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

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

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

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**

*June 30, 2015 and 2014*

(See Independent Accountant's Review Report)

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**NOTE A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**, continued

Reclassifications. Certain amounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements. The reclassifications have no effect on previously reported change in net assets.

**NOTE B 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, 2015 and 2014.

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

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Partnership's management believes its valuation methods are appropriate and consistent with

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**

*June 30, 2015 and 2014*

(See Independent Accountant's Review Report)

**NOTE B FAIR VALUE MEASUREMENTS, continued**

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.

	Assets at Fair Value as of June 30, 2015			
	Level 1	Level 2	Level 3	Total
<b>Common stocks, various</b>				
Consumer-Discretionary	\$ 95,541	\$ -	\$ -	\$ 95,541
Consumer-Staples	49,847	-	-	49,847
Energy	67,534	-	-	67,534
Financial Services	87,475	-	-	87,475
Healthcare	43,384	-	-	43,384
Industrial	38,221	-	-	38,221
Information Tech	164,696	-	-	164,696
Materials	26,799	-	-	26,799
Miscellaneous	16,873	-	-	16,873
Real Estate Investment Trust	44,301	-	-	44,301
Telecommunications	24,997	-	-	24,997
Utilities	15,936	-	-	15,936
<b>Total common stocks</b>	<b>675,604</b>	<b>-</b>	<b>-</b>	<b>675,604</b>
<b>Foreign common stocks</b>				
Healthcare	46,017	-	-	46,017
Industrial	24,803	-	-	24,803
<b>Total foreign common stocks</b>	<b>70,820</b>	<b>-</b>	<b>-</b>	<b>70,820</b>
<b>Corporate bonds</b>				
S&P AA+ rated	-	31,676	-	31,676
S&P A+ rated	-	14,137	-	14,137
S&P A rated	-	53,143	-	53,143
S&P A- rated	-	41,886	-	41,886
S&P BBB+ rated	-	39,268	-	39,268
S&P BBB rated	-	59,688	-	59,688
S&P BBB- rated	-	12,304	-	12,304
S&P N/A	-	10,210	-	10,210
<b>Total corporate bonds</b>	<b>-</b>	<b>262,312</b>	<b>-</b>	<b>262,312</b>
<b>Foreign corporate bonds</b>				
Brazil - S&P BBB	-	17,424	-	17,424
South Africa - S&P BB+	-	14,425	-	14,425
<b>Total foreign corporate bonds</b>	<b>-</b>	<b>31,849</b>	<b>-</b>	<b>31,849</b>
<b>Municipal bonds</b>	-	74,553	-	74,553
<b>Money markets</b>	17,638	-	-	17,638
<b>Total assets at fair value</b>	<b>\$ 764,062</b>	<b>\$ 368,714</b>	<b>\$ -</b>	<b>\$ 1,132,776</b>

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**

*June 30, 2015 and 2014*

(See Independent Accountant's Review Report)

**NOTE B FAIR VALUE MEASUREMENTS, continued**

	Assets at Fair Value as of June 30, 2014			
	Level 1	Level 2	Level 3	Total
Common stocks, various				
Consumer-Discretionary	\$ 100,108	\$ -	\$ -	\$ 100,108
Consumer-Staples	38,014	-	-	38,014
Energy	78,577	-	-	78,577
Financial Services	49,502	-	-	49,502
Healthcare	72,118	-	-	72,118
Industrial	61,785	-	-	61,785
Information Tech	153,243	-	-	153,243
Materials	16,951	-	-	16,951
Miscellaneous	19,320	-	-	19,320
Real Estate Investment Trust	17,773	-	-	17,773
Telecommunications	21,853	-	-	21,853
Utilities	17,200	-	-	17,200
Total common stocks	<u>646,444</u>	<u>-</u>	<u>-</u>	<u>646,444</u>
Foreign common stocks				
Energy	15,980	-	-	15,980
Financial Services	29,790	-	-	29,790
Healthcare	21,275	-	-	21,275
Total foreign common stocks	<u>67,045</u>	<u>-</u>	<u>-</u>	<u>67,045</u>
Corporate bonds				
S&P AA- rated	-	15,000	-	15,000
S&P A+ rated	-	20,676	-	20,676
S&P A- rated	-	20,397	-	20,397
S&P BBB+ rated	-	20,905	-	20,905
S&P BBB rated	-	30,018	-	30,018
S&P BBB- rated	-	19,261	-	19,261
S&P BB+ rated	-	14,631	-	14,631
S&P N/A	-	30,345	-	30,345
Total corporate bonds	<u>-</u>	<u>171,233</u>	<u>-</u>	<u>171,233</u>
US government bonds	-	29,940	-	29,940
Municipal bonds	-	56,047	-	56,047
CDs	-	77,902	-	77,902
Money markets	52,914	-	-	52,914
Total assets at fair value	<u>\$ 766,403</u>	<u>\$ 335,122</u>	<u>\$ -</u>	<u>\$ 1,101,525</u>

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
*June 30, 2015 and 2014*  
(See Independent Accountant's Review Report)

**NOTE C 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, 2015, and June 30, 2014. 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:

	<u>2015</u>		<u>2014</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Securities	\$ 650,619	\$ 746,424	\$ 598,159	\$ 713,489
Bonds	372,892	368,714	334,867	335,122
Money Markets	<u>17,638</u>	<u>17,638</u>	<u>52,914</u>	<u>52,914</u>
Total investments	<u>\$ 1,041,149</u>	<u>\$ 1,132,776</u>	<u>\$ 985,940</u>	<u>\$ 1,101,525</u>

**NOTE D PROPERTY AND EQUIPMENT**

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

	<u>2015</u>	<u>2014</u>
Land	\$ 117,950	\$ 117,950
Buildings and improvements	959,939	959,939
Furniture and equipment	-	52,808
Vehicles	<u>74,479</u>	<u>71,417</u>
	<u>1,152,368</u>	<u>1,202,114</u>
Less accumulated depreciation	<u>(482,312)</u>	<u>(513,757)</u>
	<u>\$ 670,056</u>	<u>\$ 688,357</u>

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
*June 30, 2015 and 2014*  
(See Independent Accountant's Review Report)

**NOTE E LONG-TERM DEBT**

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

	<u>2015</u>	<u>2014</u>
Loan payable, interest at 4%, with scheduled monthly payments of \$2,719, due July 2019; unsecured.	<b>\$ 122,780</b>	\$ 147,500
Loan payable, interest at 3.59%, with scheduled monthly payments of \$365, due May 2020; secured by vehicle.	<b>19,696</b>	-
Total long-term debt	<b>142,476</b>	147,500
Less current portion	<b>(31,951)</b>	(24,774)
	<b><u>\$ 110,525</u></b>	<b><u>\$ 122,726</u></b>

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

2016	\$ 31,951
2017	33,250
2018	34,588
2019	35,982
2020	6,705
Thereafter	-
	<b><u>\$ 142,476</u></b>

**NOTE F EMPLOYEE BENEFITS**

A discretionary, profit sharing plan (SEP) is provided for employees in the third fiscal year of employment who meet minimum earnings levels in the prior fiscal year. The amount contributed by the Partnership is determined annually as a percent of gross wages for the preceding year. For the years ended June 30, 2015 and 2014, the Partnership contributed 3% and 3% of eligible gross wages in the amount of \$16,187 and \$16,998, respectively.

Employees are also eligible to make elective deferrals to a 403(b) Defined Contribution Retirement Plan and participate in the Partnership's Flexible Benefits Plan.

**PARTNERSHIP FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
*June 30, 2015 and 2014*  
(See Independent Accountant's Review Report)

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**NOTE G UNRESTRICTED NET ASSETS**

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

	<u>2015</u>	<u>2014</u>
Unrestricted	\$ 1,100,095	\$ 1,172,675
Board restricted	<u>750,000</u>	<u>750,000</u>
Total unrestricted net assets	<u>\$ 1,850,095</u>	<u>\$ 1,922,675</u>

**NOTE H COMITMENTS AND CONTINGENCIES**

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

**NOTE I RELATED PARTY**

During the years ended June 30, 2015 and 2014, the Partnership paid \$175,188 and \$168,345 for direct management fees and \$5,849 and \$224 in expense reimbursements to Youth Homes, respectively. The Youth Homes payable balance at June 30, 2015 and 2014 was \$17,843 and \$14,640, respectively.

**NOTE J SUBSEQUENT EVENTS**

Management has evaluated all subsequent events to the balance sheet date of June 30, 2015 through the date of our report, October 21, 2015. Management has determined that there are no subsequent events that require recognition or disclosure in these financial statements.

Form **990**

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

# 2014

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.  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>PARTNERSHIP FOR CHILDREN</b>		<b>D</b> Employer identification number <b>81-0526281</b>
	Doing business as		<b>E</b> Telephone number <b>406-721-2704</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code <b>MISSOULA, MT 59807-8134</b>		<b>G</b> Gross receipts \$ <b>1,515,974.</b>
	<b>F</b> Name and address of principal officer: <b>GEOFF BIRNBAUM</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c)( ) (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **N/A**

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1999** **M** State of legal domicile: **MT**

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TREATMENT FOR CHILDREN WITH ATTACHMENT DISORDERS.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b>		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b>		
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a) <b>55</b>		
	<b>6</b> Total number of volunteers (estimate if necessary) <b>0</b>		
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>0.</b>		
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 <b>0.</b>			
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>27,895.</b>	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) <b>1,465,661.</b>	<b>27,895.</b>	<b>57,602.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>34,907.</b>	<b>1,465,661.</b>	<b>1,411,099.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>11,961.</b>	<b>34,907.</b>	<b>27,998.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>1,540,424.</b>	<b>11,961.</b>	<b>15,075.</b>
		<b>1,540,424.</b>	<b>1,511,774.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>0.</b>	<b>0.</b>	<b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b>	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>1,054,446.</b>	<b>1,054,446.</b>	<b>1,122,724.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b>	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>0.</b>	<b>0.</b>	<b>0.</b>
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>492,912.</b>	<b>492,912.</b>	<b>473,200.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>1,547,358.</b>	<b>1,547,358.</b>	<b>1,595,924.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 <b>-6,934.</b>	<b>-6,934.</b>	<b>-84,150.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) <b>2,193,767.</b>	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) <b>271,092.</b>	<b>2,193,767.</b>	<b>2,108,238.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 <b>1,922,675.</b>	<b>271,092.</b>	<b>258,143.</b>

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer	Date			
	<b>GEOFF BIRNBAUM, EXECUTIVE DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MICHAEL A FUCHS, CPA</b>	Preparer's signature <b>MICHAEL A FUCHS, CPA</b>	Date	Check if self-employed <input type="checkbox"/>	PTIN <b>P00047348</b>
	Firm's name ▶ <b>WIPFLI LLP</b>	Firm's EIN ▶ <b>39-0758449</b>			
	Firm's address ▶ <b>PO BOX 8867</b> <b>MISSOULA, MT 59807</b>	Phone no. <b>406-728-1800</b>			

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

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:  
**TREATMENT FOR CHILDREN WITH ATTACHMENT DISORDERS.**

**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  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 967,930. including grants of \$ \_\_\_\_\_) (Revenue \$ 973,658.)  
**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 \$ 434,867. including grants of \$ \_\_\_\_\_) (Revenue \$ 437,441.)  
**PARTNERSHIP FOR CHILDREN PROVIDES FOSTER CARE TO MISSOULA-AREA CHILDREN WHO ARE UNABLE TO ATTACH TO ADULT CAREGIVERS DUE TO EARLY ABUSE OR NEGLECT.**

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

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

**4e** Total program service expenses **1,402,797.**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 21 through 38 regarding grants, tax-exempt bonds, excess benefits, and Schedule O completion.

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

Input box for Schedule O

Table with columns for line numbers (1a-14b), descriptions, and Yes/No checkboxes. Includes questions about Form 1096, Form W-2G, Form W-3, and various IRS forms like 8886-T, 8899, 720, and 709.

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

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, significant changes, asset diversion, members, and meeting documentation.

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

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, written policies, conflict of interest, whistleblower policy, document retention, compensation review, joint ventures, and participation in joint ventures.

Section C. Disclosure

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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LOU BAHIN PRESIDENT	1.00	X		X				0.	0.	0.
(2) SHANNON FLANAGAN VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) MATT HOBBS SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
(4) DEIDRE FRAME DIRECTOR	1.00	X						0.	0.	0.
(5) GYDA SWANEY DIRECTOR	1.00	X						0.	0.	0.
(6) TOM SNYDER DIRECTOR	1.00	X						0.	0.	0.
(7) DAN SEMMENS DIRECTOR	1.00	X						0.	0.	0.
(8) JACELYN WEDELL DIRECTOR	1.00	X						0.	0.	0.
(9) JAMES FITZGERALD INTERMOUNTAIN REPRESENTATI	1.00 39.00			X				0.	145,864.	13,014.
(10) GEOFFREY BIRNBAUM YOUTH HOMES REPRESENTATIVE	8.00 32.00			X				0.	92,742.	2,917.
(11) DANN SWALLOW FISCAL AGENT	8.00 32.00			X				0.	60,686.	4,407.
(12) BARBARA COWAN DIRECTOR OF OPERATIONS	40.00			X				65,412.	0.	1,984.



**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>						
	<b>b</b> Membership dues .....	<b>1b</b>						
	<b>c</b> Fundraising events .....	<b>1c</b>						
	<b>d</b> Related organizations .....	<b>1d</b>						
	<b>e</b> Government grants (contributions) .....	<b>1e</b>						
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	57,602.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....							
	<b>h Total.</b> Add lines 1a-1f .....							57,602.
<b>Program Service Revenue</b>	<b>2 a</b> <b>PROGRAM SERVICE REVENUE</b> .....	<b>Business Code</b>	624100	1,411,099.	1,411,099.			
	<b>b</b> .....							
	<b>c</b> .....							
	<b>d</b> .....							
	<b>e</b> .....							
	<b>f</b> All other program service revenue .....							
	<b>g Total.</b> Add lines 2a-2f .....			1,411,099.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			27,998.			27,998.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....							
	<b>5</b> Royalties .....							
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal					
		<b>b</b> Less: rental expenses .....						
		<b>c</b> Rental income or (loss) .....						
		<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses .....						
		<b>c</b> Gain or (loss) .....						
		<b>d</b> Net gain or (loss) .....						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>		19,275.				
		<b>b</b> Less: direct expenses .....	<b>b</b>	4,200.				
		<b>c</b> Net income or (loss) from fundraising events .....			15,075.			15,075.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>						
<b>b</b> Less: direct expenses .....		<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities .....								
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>							
	<b>b</b> Less: cost of goods sold .....	<b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
<b>11 a</b> .....								
	<b>b</b> .....							
	<b>c</b> .....							
	<b>d</b> All other revenue .....							
	<b>e Total.</b> Add lines 11a-11d .....							
<b>12 Total revenue.</b> See instructions. ....				1,511,774.	1,411,099.	0.	43,073.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	67,396.	67,396.		
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	832,112.	832,112.		
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	16,187.	16,187.		
<b>9</b> Other employee benefits	142,047.	142,047.		
<b>10</b> Payroll taxes	64,982.	64,982.		
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	175,188.		175,188.	
<b>b</b> Legal				
<b>c</b> Accounting	5,100.		5,100.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	21,520.	21,520.		
<b>12</b> Advertising and promotion	2,633.	2,633.		
<b>13</b> Office expenses	67,473.	54,634.	12,839.	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	15,133.	15,133.		
<b>17</b> Travel	20,680.	20,680.		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	5,251.	5,251.		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	38,301.	38,301.		
<b>23</b> Insurance	24,747.	24,747.		
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>BAD DEBT EXPENSE</b>	36,588.	36,588.		
<b>b</b> <b>FOOD</b>	23,931.	23,931.		
<b>c</b> <b>STAFF DEVELOPMENT</b>	16,032.	16,032.		
<b>d</b> <b>MISCELLANEOUS</b>	13,945.	13,945.		
<b>e</b> All other expenses	6,678.	6,678.		
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	1,595,924.	1,402,797.	193,127.	0.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	179,192.	<b>1</b>	98,944.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	221,799.	<b>4</b>	206,462.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....			<b>5</b>
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....			<b>6</b>
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	1,152,368.		
	<b>b</b> Less: accumulated depreciation .....	482,312.		
	<b>11</b> Investments - publicly traded securities .....	688,357.	<b>10c</b>	670,056.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	1,101,525.	<b>11</b>	1,132,776.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	2,894.	<b>14</b>	0.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	2,193,767.	<b>15</b>	2,108,238.	
<b>17</b> Accounts payable and accrued expenses .....	123,592.	<b>16</b>	115,667.	
<b>18</b> Grants payable .....		<b>17</b>		
<b>19</b> Deferred revenue .....		<b>18</b>		
<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>		
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>		
<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	147,500.	<b>22</b>	142,476.	
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>		
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>24</b>		
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	271,092.	<b>25</b>	258,143.	
<b>27</b> <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
<b>28</b> Unrestricted net assets .....	1,922,675.	<b>26</b>	1,850,095.	
<b>29</b> Temporarily restricted net assets .....		<b>27</b>		
<b>30</b> Permanently restricted net assets .....		<b>28</b>		
<b>31</b> <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
<b>32</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
<b>33</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
<b>34</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
<b>35</b> Total net assets or fund balances .....	1,922,675.	<b>32</b>	1,850,095.	
<b>36</b> Total liabilities and net assets/fund balances .....	2,193,767.	<b>33</b>	2,108,238.	

Part XI Reconciliation of Net Assets

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

Table with 10 rows for reconciliation of net assets. Line 1: Total revenue 1,511,774. Line 2: Total expenses 1,595,924. Line 3: Revenue less expenses -84,150. Line 4: Net assets at beginning 1,922,675. Line 5: Net unrealized gains 11,570. Line 10: Net assets at end 1,850,095.

Part XII Financial Statements and Reporting

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

Table with 6 rows for financial reporting questions. Row 1: Accounting method (Accrual checked). Row 2a: Financial statements compiled (Yes checked). Row 2b: Financial statements audited (No checked). Row 2c: Committee oversight (Yes checked). Row 3a: Federal award audit (No checked). Row 3b: Required audit (No checked).

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

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 11, 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.)
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 [X] 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 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.)
10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
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

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 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); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Percentage, and Check box. Rows include: 14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2013 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2014. 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; b 33 1/3% support test - 2013. 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; 17a 10% -facts-and-circumstances test - 2014. 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; b 10% -facts-and-circumstances test - 2013. 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; 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.

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2013 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2013 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2014. 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 - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, including their status, control, and support.

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

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

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

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2014 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
<b>1</b> Distributable amount for 2014 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2014:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b> From 2013			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2014 distributable amount			
<b>i</b> Carryover from 2009 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2014 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2014 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b> Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b> Excess from 2013			
<b>e</b> Excess from 2014			



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2014

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

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" to Form 990, Part IV, line 6.

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

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

Form with multiple questions (1-9) about conservation easements, including checkboxes for various purposes, a table for held easements at the end of the tax year, and yes/no questions about monitoring and reporting.

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

Form with questions (1a, 1b, 2) about reporting collections of art and historical treasures, including amounts for revenue and assets.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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:

Table with 2 columns: Description (1c-1f) and Amount

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 in Part XIII

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

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

- a Board designated or quasi-endowment %
b Permanent endowment %
c Temporarily restricted endowment %

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

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

- (i) unrelated organizations
(ii) related organizations

Table with 2 columns: Yes, No. Rows 3a(i), 3a(ii), 3b.

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e and Total.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	1,527,544.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	11,570.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	4,200.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	15,770.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	1,511,774.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	1,511,774.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	1,600,124.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	4,200.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	4,200.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	1,595,924.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	1,595,924.

**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 PRIOR THREE TAX YEARS. 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.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		HOPE (event type)	(event type)	NONE (total number)	
Revenue	<b>1</b> Gross receipts .....	19,275.			19,275.
	<b>2</b> Less: Contributions .....				
	<b>3</b> Gross income (line 1 minus line 2) .....	19,275.			19,275.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....				
	<b>7</b> Food and beverages .....				
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....	4,200.			4,200.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				4,200.
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				15,075.

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

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

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_





SCHEDULE J (Form 990)

Compensation Information

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

PARTNERSHIP FOR CHILDREN

Employer identification number

81-0526281

Part I Questions Regarding Compensation

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

- First-class or charter travel, Travel for companions, Tax indemnification and gross-up payments, Discretionary spending account, Housing allowance or residence for personal use, Payments for business use of personal residence, Health or social club dues or initiation fees, Personal services (e.g., maid, chauffeur, chef)

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

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

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

- Compensation committee, Independent compensation consultant, Form 990 of other organizations, Written employment contract, Compensation survey or study, Approval by the board or compensation committee

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

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

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

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

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

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

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

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

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

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

Table with 3 columns: Question, Yes, No. Rows 1b through 9. Marked 'X' in Yes/No columns for 1b, 2, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JAMES FITZGERALD INTERMOUNTAIN REPRESENTATI	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	145,864.	0.	0.	0.	13,014.	158,878.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

PARTNERSHIP FOR CHILDREN

Employer identification number

81-0526281

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

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.

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

JAMES FITZGERALD IS COMPENSATED BY INTER-MOUNTAIN DEACONESS HOME FOR CHILDREN. GEOFFREY BIRNBAUM AND DANN SWALLOW ARE COMPENSATED BY YOUTH HOMES.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

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

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

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

**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)	170(B)(1)(A)			X
INTER-MOUNTAIN DEACONESS HOME FOR CHILDREN - 81-0231775, 500 S. LAMBORN, HELENA, MT 59601	CHILD AND FAMILY SERVICES	MONTANA	501(C)(3)	170(B)(1)(A)			X

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

Schedule R (Form 990) 2014



**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.

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	X	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) YOUTH HOMES	M	175,188.	FINANCIAL STATEMENTS
(2) YOUTH HOMES	P	5,849.	FINANCIAL STATEMENTS
(3)			
(4)			
(5)			
(6)			





Form **8868**  
(Rev. January 2014)

# Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file)** . You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

## **Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

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

**Enter filer's identifying number**

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

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	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

**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 EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2016**, 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, 2014**, and ending **JUN 30, 2015**.

**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

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<b>b</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.	<b>3b</b>	\$	<b>0.</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0.</b>

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