

Form **990**

Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

# 2023

**Open to Public Inspection**

## A For the 2023 calendar year, or tax year beginning and ending

|  |  |  |   |
|--|--|--|---|
| <b>B</b> Check if applicable:<br><input checked="" type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>INSIDE OUT YOUTH SERVICES                 |  | <b>D</b> Employer identification number<br>84-1407299 |
|  | Doing Business As  |  | <b>E</b> Telephone number<br>(719) 328-1056           |
|  | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite   |   |
|  | 516 W. COLORADO AVE  |  | <b>G</b> Gross receipts \$ 1,915,399.                 |
| City or town, state or province, country, and ZIP or foreign postal code<br>COLORADO SPRINGS, CO 80907   |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| <b>F</b> Name and address of principal officer: JESSICA POCOCK   |  | <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                      |   |
| 516 W. COLORADO AVE, COLORADO SPRINGS, CO 80907  |  | If "No," attach a list. (see instructions)   |   |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527   | <b>J</b> Website: ▶ INSIDEOUTYS.ORG  |  | <b>H(c)</b> Group exemption number ▶                  |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶  | <b>L</b> Year of formation: 1997   | <b>M</b> State of legal domicile: CO   |   |

## Part I Summary

|   |   |                           |              |
|---|---|---------------------------|--------------|
| Activities & Governance   | <b>1</b> Briefly describe the organization's mission or most significant activities: <u>TO BUILD ACCESS, EQUITY, AND POWER WITH LGBTQIA2+ YOUNG PEOPLE.</u> |                           |              |
|   | <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>                  | 12           |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)  | <b>4</b>                  | 12           |
|   | <b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)   | <b>5</b>                  | 19           |
|   | <b>6</b> Total number of volunteers (estimate if necessary)   | <b>6</b>                  | 80           |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12  | <b>7a</b>                 |              |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34             | <b>7b</b>   |                           |              |
| Revenue   | <b>8</b> Contributions and grants (Part VIII, line 1h)  | Prior Year                | Current Year |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)   | 2,230,694.                | 1,817,284.   |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | 3,000.                    | 13,817.      |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  | 4,374.                    | 43,268.      |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 7,924.                    | -21,985.     |
|   |   | 2,245,992.                | 1,852,384.   |
| Expenses  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)  | NONE                      | NONE         |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)   | NONE                      | NONE         |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   | 947,086.                  | 1,274,448.   |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)  | NONE                      | 47,500.      |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 141,032.   |                           |              |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | 379,337.                  | 483,867.     |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,326,423.  | 1,805,815.                |              |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                      | 919,569.  | 46,569.                   |              |
| Net Assets or Fund Balances   | <b>20</b> Total assets (Part X, line 16)  | Beginning of Current Year | End of Year  |
|   | <b>21</b> Total liabilities (Part X, line 26)   | 2,275,983.                | 2,640,336.   |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20  | 52,718.                   | 370,502.     |
|   | 2,223,265.  | 2,269,834.                |              |

## 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>              | <i>Michelle Skarr</i><br>Signature of officer                                | 11/15/2024<br>Date                           |                    |   |                   |
|                               | MICHELLE SKARR<br>Type or print name and title                               | PRESIDENT                                    |                    |   |                   |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>DOREEN B MERZ                                  | Preparer's signature<br><i>Doreen B Merz</i> | Date<br>11/01/2024 | Check <input type="checkbox"/> if self-employed | PTIN<br>P00841439 |
|                               | Firm's name ▶ STOCKMAN KAST RYAN & CO, LLP                                   | Firm's EIN ▶ 84-1509584                      |                    | Phone no. 719-630-1186                          |                   |
|                               | Firm's address ▶ 102 N. CASCADE AVENUE, SUITE 400 COLORADO SPRINGS, CO 80903 |  |                    |   |                   |

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO BUILD ACCESS, EQUITY, AND POWER WITH LGBTQIA2+ YOUNG PEOPLE.

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 \$ 1,388,848. including grants of \$ ) (Revenue \$ 13,817. )

INSIDE OUR COMMUNITY CENTER LGBTQIA2+ YOUNG PEOPLE (AGES 13-24) ARE SUPPORTED AND AFFIRMED IN THEIR IDENTITIES BY A STAFF TEAM OF YOUTH DEVELOPMENT EXPERTS AND PROFESSIONALS. OUR PROGRAMS AREAS PROVIDE RESOURCES, EDUCATION, AND SUPPORT IN THE AREAS OF HEALTH AND WELLNESS, MENTAL HEALTH AND BEHAVIORAL HEALTH SUPPORT, PEER SUPPORT STRENGTH AND CONNECTION, RECREATION, SKILL BUILDING, LEARNING AND LEADERSHIP DEVELOPMENT, HEALTHY RELATIONSHIPS, PREVENTION AND RESILIENCE BUILDING.

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

(CONTINUED) OUTSIDE OF OUR COMMUNITY CENTER WE RESOURCE ADULTS AND FAMILIES IN THE LIVES OF LGBTQIA2+ YOUNG PEOPLE THROUGH PARENT SUPPORT, SCHOOL ADVOCACY, AND OFFERING CONSULTING AND TRAINING OPPORTUNITIES THAT BUILD PARTICIPANT AWARENESS OF THE ISSUES IMPACTING LGBTQIA2+ YOUNG PEOPLE, AND THE RESEARCHED BACKED METHODS THAT SUPPORT HEALTHY OUTCOMES AND REDUCE RISKS.

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,388,848.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

| <b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued) |   | Yes | No |   |   |
|---|---|-----|----|---|---|
| <b>2a</b>   | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return   | 2a  | 19 |   |   |
| <b>b</b>  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  |     |    | X |   |
| <b>3a</b>   | Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .   |     |    |   | X |
| <b>b</b>  | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> . . . . .  |     |    |   |   |
| <b>4a</b>   | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .          |     |    |   | X |
| <b>b</b>  | If "Yes," enter the name of the foreign country _____<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).  |     |    |   |   |
| <b>5a</b>   | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .   |     |    |   | X |
| <b>b</b>  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  |     |    |   | X |
| <b>c</b>  | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .   |     |    |   |   |
| <b>6a</b>   | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .                                       |     |    |   | X |
| <b>b</b>  | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .   |     |    |   |   |
| <b>7</b>  | <b>Organizations that may receive deductible contributions under section 170(c).</b>  |     |    |   |   |
| <b>a</b>  | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .   |     |    | X |   |
| <b>b</b>  | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .   |     |    | X |   |
| <b>c</b>  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .  |     |    |   | X |
| <b>d</b>  | If "Yes," indicate the number of Forms 8282 filed during the year . . . . .   | 7d  |    |   |   |
| <b>e</b>  | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?   |     |    |   | X |
| <b>f</b>  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . .  |     |    |   | X |
| <b>g</b>  | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?  |     |    |   |   |
| <b>h</b>  | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?  |     |    |   |   |
| <b>8</b>  | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .  |     |    |   |   |
| <b>9</b>  | <b>Sponsoring organizations maintaining donor advised funds.</b>  |     |    |   |   |
| <b>a</b>  | Did the sponsoring organization make any taxable distributions under section 4966? . . . . .  |     |    |   |   |
| <b>b</b>  | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .   |     |    |   |   |
| <b>10</b>   | <b>Section 501(c)(7) organizations.</b> Enter:  |     |    |   |   |
| <b>a</b>  | Initiation fees and capital contributions included on Part VIII, line 12 . . . . .  | 10a |    |   |   |
| <b>b</b>  | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . .   | 10b |    |   |   |
| <b>11</b>   | <b>Section 501(c)(12) organizations.</b> Enter:   |     |    |   |   |
| <b>a</b>  | Gross income from members or shareholders . . . . .   | 11a |    |   |   |
| <b>b</b>  | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .   | 11b |    |   |   |
| <b>12a</b>  | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?   | 12a |    |   |   |
| <b>b</b>  | If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .   | 12b |    |   |   |
| <b>13</b>   | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   |     |    |   |   |
| <b>a</b>  | Is the organization licensed to issue qualified health plans in more than one state? . . . . .<br><b>Note:</b> See the instructions for additional information the organization must report on Schedule O.  | 13a |    |   |   |
| <b>b</b>  | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .   | 13b |    |   |   |
| <b>c</b>  | Enter the amount of reserves on hand . . . . .  | 13c |    |   |   |
| <b>14a</b>  | Did the organization receive any payments for indoor tanning services during the tax year? . . . . .  | 14a |    |   | X |
| <b>b</b>  | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> . . . . .  | 14b |    |   |   |
| <b>15</b>   | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . .<br>If "Yes," see the instructions and file Form 4720, Schedule N.                  | 15  |    |   | X |
| <b>16</b>   | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.   | 16  |    |   | X |
| <b>17</b>   | <b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . .<br>If "Yes," complete Form 6069. | 17  |    |   |   |

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CO,
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

JESSICA POCOCK 516 W. COLORADO AVE COLORADO SPRINGS, CO 80907
719-328-1056

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

| (A)<br>Name and title                             | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|   |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) JESSICA POCOCK<br>EXECUTIVE DIRECTOR          | 40.00<br>NONE  |   |                       | X       |              |                              |        | 144,840.  | NONE   | 19,227.   |
| (2) CHELSEA GONDECK<br>CHAIR                      | 5.00<br>NONE   | X   |                       | X       |              |                              |        | NONE  | NONE   | NONE  |
| (3) JOANNA RENDON<br>GOVERNANCE CHAIR             | 5.00<br>NONE   | X   |                       | X       |              |                              |        | NONE  | NONE   | NONE  |
| (4) ALANA LIBSCOMB<br>VICE CHAIR (FROM 11/2023)   | 5.00<br>NONE   | X   |                       | X       |              |                              |        | NONE  | NONE   | NONE  |
| (5) EDINA HANES<br>SECRETARY                      | 5.00<br>NONE   | X   |                       | X       |              |                              |        | NONE  | NONE   | NONE  |
| (6) KATHY EDWARDS<br>INTERIM TREASURER            | 5.00<br>NONE   | X   |                       | X       |              |                              |        | NONE  | NONE   | NONE  |
| (7) JACOB MERRIHEW<br>BOARD MEMBER (FROM 11/2023) | 5.00<br>NONE   | X   |                       |         |              |                              |        | NONE  | NONE   | NONE  |
| (8) MICHELLE SKARR<br>BOARD MEMBER                | 2.00<br>NONE   | X   |                       |         |              |                              |        | NONE  | NONE   | NONE  |
| (9) DR. TRE WENTLING<br>BOARD MEMBER              | 2.00<br>NONE   | X   |                       |         |              |                              |        | NONE  | NONE   | NONE  |
| (10) DOM ANGIOLLO<br>BOARD MEMBER                 | 2.00<br>NONE   | X   |                       |         |              |                              |        | NONE  | NONE   | NONE  |
| (11) HEATHER CLONINGER<br>BOARD MEMBER            | 2.00<br>NONE   | X   |                       |         |              |                              |        | NONE  | NONE   | NONE  |
| (12) JOE CURRIN<br>BOARD MEMBER                   | 2.00<br>NONE   | X   |                       |         |              |                              |        | NONE  | NONE   | NONE  |
| (13)  |  |   |                       |         |              |                              |        |   |  |   |
| (14)  |  |   |                       |         |              |                              |        |   |  |   |

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes sub-totals and totals for lines 1b, 1c, and 1d.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

Table with 3 columns: Question number, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

Table for independent contractors with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes entry for YOUTHSEEN 100 SPADER WAY BROOMFIELD, CO 80038.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization 1



**Part VIII Statement of Revenue**

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

|  |  |   |   | (A)<br>Total revenue   | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |            |          |      |      |
|--|--|---|---|--|--|--------------------------------------|---|------------|----------|------|------|
| <b>Contributions, Gifts, Grants,<br/>and Other Similar Amounts</b> | <b>1a</b>  | Federated campaigns . . . . .   | <b>1a</b>   |  |  |                                      |   |            |          |      |      |
|  | <b>b</b>   | Membership dues . . . . .   | <b>1b</b>   |  |  |                                      |   |            |          |      |      |
|  | <b>c</b>   | Fundraising events . . . . .  | <b>1c</b>   | 101,983.   |  |                                      |   |            |          |      |      |
|  | <b>d</b>   | Related organizations . . . . .   | <b>1d</b>   |  |  |                                      |   |            |          |      |      |
|  | <b>e</b>   | Government grants (contributions) . .   | <b>1e</b>   | 283,963.   |  |                                      |   |            |          |      |      |
|  | <b>f</b>   | All other contributions, gifts, grants,<br>and similar amounts not included above . | <b>1f</b>   | 1,431,338.   |  |                                      |   |            |          |      |      |
|  | <b>g</b>   | Noncash contributions included in<br>lines 1a-1f . . . . .                          | <b>1g</b>   | \$ 22,466.   |  |                                      |   |            |          |      |      |
|  | <b>h</b>   | <b>Total.</b> Add lines 1a-1f . . . . .   |   |  | 1,817,284.                                   |                                      |   |            |          |      |      |
|  | <b>Program Service<br/>Revenue</b>   | <b>2a</b>   | TRAINING INCOME   | Business Code  | 624100                                       | 13,817.                              | 13,817.   |            |          |      |      |
| <b>b</b>   |  |   |   |  |  |                                      |   |            |          |      |      |
| <b>c</b>   |  |   |   |  |  |                                      |   |            |          |      |      |
| <b>d</b>   |  |   |   |  |  |                                      |   |            |          |      |      |
| <b>e</b>   |  |   |   |  |  |                                      |   |            |          |      |      |
| <b>f</b>   |  | All other program service revenue . . . . .   |   |  |  |                                      |   |            |          |      |      |
| <b>g</b>   |  | <b>Total.</b> Add lines 2a-2f . . . . .   |   |  | 13,817.                                      |                                      |   |            |          |      |      |
| <b>Other Revenue</b>   |  | <b>3</b>  | Investment income (including dividends, interest, and<br>other similar amounts) . . . . . |  |  | 40,023.                              |   | 40,023.    |          |      |      |
|  | <b>4</b>   | Income from investment of tax-exempt bond proceeds . . .                            |   |  | NONE   |                                      |   |            |          |      |      |
|  | <b>5</b>   | Royalties . . . . .   |   |  | NONE   |                                      |   |            |          |      |      |
|  | <b>6a</b>  | Gross rents . . . . .   | <b>6a</b>   | (i) Real   | (ii) Personal                                |                                      |   |            |          |      |      |
|  |  |   |   |  |  |                                      |   |            |          |      |      |
|  |  |   |   |  |  |                                      |   |            |          |      |      |
|  | <b>b</b>   | Less: rental expenses   | <b>6b</b>   |  |  |                                      |   |            |          |      |      |
|  | <b>c</b>   | Rental income or (loss)   | <b>6c</b>   | NONE   | NONE   |                                      |   |            |          |      |      |
|  | <b>d</b>   | Net rental income or (loss) . . . . .   |   |  |  | NONE                                 |   |            |          |      |      |
|  | <b>7a</b>  | Gross amount from<br>sales of assets<br>other than inventory                        | <b>7a</b>   | (i) Securities   | (ii) Other                                   |                                      |   |            |          |      |      |
|  |  |   |   |  |  | 3,242.                               |   |            |          |      |      |
|  |  |   |   |  |  |                                      |   |            |          |      |      |
|  | <b>b</b>   | Less: cost or other basis<br>and sales expenses . . . . .                           | <b>7b</b>   |  |  |                                      |   |            |          |      |      |
|  | <b>c</b>   | Gain or (loss) . . . . .  | <b>7c</b>   |  | 3,242.                                       |                                      |   |            |          |      |      |
|  | <b>d</b>   | Net gain or (loss) . . . . .  |   |  |  | 3,245.                               | 3,245.  |            |          |      |      |
| <b>8a</b>  | Gross income from fundraising<br>events (not including \$ 101,983.<br>of contributions reported on line<br>1c). See Part IV, line 18 . . . . . | <b>8a</b>   |   | 41,030.  |  |                                      |   |            |          |      |      |
|  |  |   | <b>b</b>  | Less: direct expenses . . . . .  | <b>8b</b>                                    |                                      | 63,015.   |            |          |      |      |
|  |  |   | <b>c</b>  | Net income or (loss) from fundraising events . . . . .                 |  |                                      |   | -21,985.   | -21,985. |      |      |
|  |  |   | <b>9a</b>   | Gross income from gaming<br>activities. See Part IV, line 19 . . . . . | <b>9a</b>                                    |                                      | NONE  |            |          |      |      |
|  |  |   |   |  |  | <b>b</b>                             | Less: direct expenses . . . . .                               | <b>9b</b>  |          | NONE |      |
|  |  |   |   |  |  | <b>c</b>                             | Net income or (loss) from gaming activities . . . . .         |            |          |      | NONE |
|  |  |   | <b>10a</b>  | Gross sales of inventory, less<br>returns and allowances . . . . .     | <b>10a</b>                                   |                                      | NONE  |            |          |      |      |
|  |  |   |   |  |  | <b>b</b>                             | Less: cost of goods sold . . . . .                            | <b>10b</b> |          | NONE |      |
|  |  |   |   |  |  | <b>c</b>                             | Net income or (loss) from sales of inventory . . . . .        |            |          |      | NONE |
|  |  |   | <b>Miscellaneous<br/>Revenue</b>  | <b>11a</b>   |  | Business Code                        |   |            |          |      |      |
| <b>b</b>   |  |   |   |  |  |                                      |   |            |          |      |      |
| <b>c</b>   |  |   |   |  |  |                                      |   |            |          |      |      |
| <b>d</b>   | All other revenue . . . . .  |   |   |  |  |                                      |   |            |          |      |      |
| <b>e</b>   | <b>Total.</b> Add lines 11a-11d . . . . .  |   |   |  |  | NONE                                 |   |            |          |      |      |
| <b>12</b>  | <b>Total revenue.</b> See instructions . . . . .   |   |   | 1,852,384.   | 13,817.                                      |                                      | 21,283.   |            |          |      |      |

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

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Salaries, Pension, and Total functional expenses.

**Part X Balance Sheet**

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

|   |  | (A)<br>Beginning of year |            | (B)<br>End of year |
|---|--|--------------------------|------------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing . . . . .   | 1,437,205.               | <b>1</b>   | 212,548.           |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 523,214.                 | <b>2</b>   | 1,977,627.         |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 223,469.                 | <b>3</b>   | 121,773.           |
|   | <b>4</b> Accounts receivable, net . . . . .  | NONE                     | <b>4</b>   | NONE               |
|   | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . . | NONE                     | <b>5</b>   | NONE               |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .   | NONE                     | <b>6</b>   | NONE               |
|   | <b>7</b> Notes and loans receivable, net . . . . .   | NONE                     | <b>7</b>   | NONE               |
|   | <b>8</b> Inventories for sale or use . . . . .   | NONE                     | <b>8</b>   | NONE               |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 5,542.                   | <b>9</b>   | 10,303.            |
|   | <b>10 a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .  | <b>10a</b> 37,724.       |            |                    |
|   | <b>b</b> Less: accumulated depreciation . . . . .  | <b>10b</b> 37,724.       | <b>10c</b> |                    |
|   | <b>11</b> Investments - publicly traded securities . . . . .   | 82,801.                  | <b>11</b>  | 93,850.            |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 . . . . .   | NONE                     | <b>12</b>  | NONE               |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 . . . . .  | NONE                     | <b>13</b>  | NONE               |
|   | <b>14</b> Intangible assets . . . . .  | NONE                     | <b>14</b>  | NONE               |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   | NONE                     | <b>15</b>  | 224,235.           |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . . | 2,275,983.   | <b>16</b>                | 2,640,336. |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 42,718.                  | <b>17</b>  | 113,439.           |
|   | <b>18</b> Grants payable . . . . .   | NONE                     | <b>18</b>  | NONE               |
|   | <b>19</b> Deferred revenue . . . . .   | 10,000.                  | <b>19</b>  | 38,137.            |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  | NONE                     | <b>20</b>  | NONE               |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  | NONE                     | <b>21</b>  | NONE               |
|   | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .     | NONE                     | <b>22</b>  | NONE               |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | NONE                     | <b>23</b>  | NONE               |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   | NONE                     | <b>24</b>  | NONE               |
|   | <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 . . . . .  | NONE                     | <b>25</b>  | 218,926.           |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 52,718.                  | <b>26</b>  | 370,502.           |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b> <input checked="" type="checkbox"/>   |                          |            |                    |
|   | <b>27</b> Net assets without donor restrictions . . . . .  | 1,677,355.               | <b>27</b>  | 1,938,235.         |
|   | <b>28</b> Net assets with donor restrictions . . . . .   | 545,910.                 | <b>28</b>  | 331,599.           |
|   | <b>Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.</b> <input type="checkbox"/>  |                          |            |                    |
|   | <b>29</b> Capital stock or trust principal, or current funds . . . . .   |                          | <b>29</b>  |                    |
|   | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                          | <b>30</b>  |                    |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                          | <b>31</b>  |                    |
|   | <b>32</b> Total net assets or fund balances . . . . .  | 2,223,265.               | <b>32</b>  | 2,269,834.         |
| <b>33</b> Total liabilities and net assets/fund balances . . . . .            | 2,275,983.   | <b>33</b>                | 2,640,336. |                    |

**Part XI Reconciliation of Net Assets**

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

|    |  |    |            |
|----|--|----|------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)  | 1  | 1,852,384. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 1,805,815. |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 46,569.    |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 2,223,265. |
| 5  | Net unrealized gains (losses) on investments   | 5  |            |
| 6  | Donated services and use of facilities   | 6  |            |
| 7  | Investment expenses  | 7  |            |
| 8  | Prior period adjustments   | 8  |            |
| 9  | Other changes in net assets or fund balances (explain on Schedule O)   | 9  |            |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 2,269,834. |

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? . . . . .
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .

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

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

INSIDE OUT YOUTH SERVICES

Employer identification number

84-1407299

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

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

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

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

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

Schedule A (Form 990) 2023

JSA  
3E1210 1.000

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: Calendar year (or fiscal year beginning in), (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2023 (89.93%); 15 Public support percentage from 2022 Schedule A, Part II, line 14 (99.01%); 16a 33 1/3% support test - 2023 (checked); 16b 33 1/3% support test - 2022; 17a 10%-facts-and-circumstances test - 2023; 17b 10%-facts-and-circumstances test - 2022; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) and Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) and Investment income percentage from 2022 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2023. 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.

19b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

| <b>Section A - Adjusted Net Income</b> |  | (A) Prior Year | (B) Current Year (optional) |
|--|--|----------------|-----------------------------|
| <b>1</b>                               | Net short-term capital gain  | <b>1</b>       |                             |
| <b>2</b>                               | Recoveries of prior-year distributions   | <b>2</b>       |                             |
| <b>3</b>                               | Other gross income (see instructions)  | <b>3</b>       |                             |
| <b>4</b>                               | Add lines 1 through 3.   | <b>4</b>       |                             |
| <b>5</b>                               | Depreciation and depletion   | <b>5</b>       |                             |
| <b>6</b>                               | 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) | <b>6</b>       |                             |
| <b>7</b>                               | Other expenses (see instructions)  | <b>7</b>       |                             |
| <b>8</b>                               | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | <b>8</b>       |                             |

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

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

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

| Section D - Distributions |   | Current Year |
|---------------------------|---|--------------|
| 1                         | Amounts paid to supported organizations to accomplish exempt purposes   | 1            |
| 2                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity               | 2            |
| 3                         | Administrative expenses paid to accomplish exempt purposes of supported organizations   | 3            |
| 4                         | Amounts paid to acquire exempt-use assets   | 4            |
| 5                         | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )  | 5            |
| 6                         | Other distributions ( <i>describe in Part VI</i> ). See instructions.   | 6            |
| 7                         | <b>Total annual distributions.</b> Add lines 1 through 6.   | 7            |
| 8                         | Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions. | 8            |
| 9                         | Distributable amount for 2023 from Section C, line 6  | 9            |
| 10                        | Line 8 amount divided by line 9 amount  | 10           |

| Section E - Distribution Allocations (see instructions) |   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2023 | (iii)<br>Distributable<br>Amount for 2023 |
|---|---|-----------------------------|--|---|
| 1   | Distributable amount for 2023 from Section C, line 6  |                             |  |   |
| 2   | Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.   |                             |  |   |
| 3   | Excess distributions carryover, if any, to 2023   |                             |  |   |
| a   | From 2018 . . . . .   |                             |  |   |
| b   | From 2019 . . . . .   |                             |  |   |
| c   | From 2020 . . . . .   |                             |  |   |
| d   | From 2021 . . . . .   |                             |  |   |
| e   | From 2022 . . . . .   |                             |  |   |
| f   | <b>Total</b> of lines 3a through 3e   |                             |  |   |
| g   | Applied to underdistributions of prior years  |                             |  |   |
| h   | Applied to 2023 distributable amount  |                             |  |   |
| i   | Carryover from 2018 not applied (see instructions)  |                             |  |   |
| j   | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                             |  |   |
| 4   | Distributions for 2023 from Section D, line 7: \$   |                             |  |   |
| a   | Applied to underdistributions of prior years  |                             |  |   |
| b   | Applied to 2023 distributable amount  |                             |  |   |
| c   | Remainder. Subtract lines 4a and 4b from line 4.  |                             |  |   |
| 5   | Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. |                             |  |   |
| 6   | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.                        |                             |  |   |
| 7   | <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.   |                             |  |   |
| 8   | Breakdown of line 7:  |                             |  |   |
| a   | Excess from 2019 . . . .  |                             |  |   |
| b   | Excess from 2020 . . . .  |                             |  |   |
| c   | Excess from 2021 . . . .  |                             |  |   |
| d   | Excess from 2022 . . . .  |                             |  |   |
| e   | Excess from 2023 . . . .  |                             |  |   |

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

SCHEDULE A, PART II - OTHER INCOME

| DESCRIPTION                   | 2019 | 2020   | 2021    | 2022    | 2023 | TOTAL   |
|-------------------------------|------|--------|---------|---------|------|---------|
| TRAINING INCOME & MISC INCOME |      | 6,069. | 15,362. | 17,811. |      | 39,242. |
| TOTALS                        |      | 6,069. | 15,362. | 17,811. |      | 39,242. |

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

INSIDE OUT YOUTH SERVICES

84-1407299

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (enter number) organization

[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[ ] 527 political organization

Form 990-PF

[ ] 501(c)(3) exempt private foundation

[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . \$ \_\_\_\_\_

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

|  |   |
|--|---|
| Name of organization<br><p style="text-align: center;">INSIDE OUT YOUTH SERVICES</p> | Employer identification number<br><p style="text-align: center;">84-1407299</p> |
|--|---|

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4   | (c)<br>Total contributions | (d)<br>Type of contribution  |        |                                     |         |                          |         |                          |
|------------|-------------------------------------|----------------------------|--|--------|-------------------------------------|---------|--------------------------|---------|--------------------------|
| 1          | N/A<br><hr/> <hr/>                  | \$ 176,106.                | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Person</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Payroll</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Noncash</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person     | <input checked="" type="checkbox"/> |                            |  |        |                                     |         |                          |         |                          |
| Payroll    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| Noncash    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| 2          | N/A<br><hr/> <hr/>                  | \$ 158,818.                | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Person</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Payroll</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Noncash</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person     | <input checked="" type="checkbox"/> |                            |  |        |                                     |         |                          |         |                          |
| Payroll    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| Noncash    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| 3          | N/A<br><hr/> <hr/>                  | \$ 116,000.                | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Person</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Payroll</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Noncash</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person     | <input checked="" type="checkbox"/> |                            |  |        |                                     |         |                          |         |                          |
| Payroll    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| Noncash    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| 4          | N/A<br><hr/> <hr/>                  | \$ 86,060.                 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Person</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Payroll</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Noncash</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person     | <input checked="" type="checkbox"/> |                            |  |        |                                     |         |                          |         |                          |
| Payroll    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| Noncash    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| 5          | N/A<br><hr/> <hr/>                  | \$ 53,322.                 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Person</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Payroll</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Noncash</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person     | <input checked="" type="checkbox"/> |                            |  |        |                                     |         |                          |         |                          |
| Payroll    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| Noncash    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| 6          | N/A<br><hr/> <hr/>                  | \$ 50,000.                 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Person</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Payroll</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Noncash</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person     | <input checked="" type="checkbox"/> |                            |  |        |                                     |         |                          |         |                          |
| Payroll    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |
| Noncash    | <input type="checkbox"/>            |                            |  |        |                                     |         |                          |         |                          |

|  |   |
|--|---|
| Name of organization<br><p style="text-align: center;">INSIDE OUT YOUTH SERVICES</p> | Employer identification number<br><p style="text-align: center;">84-1407299</p> |
|--|---|

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 7          | N/A                               | \$ 37,397.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| _____      | _____                             | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| _____      | _____                             | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| _____      | _____                             | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| _____      | _____                             | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| _____      | _____                             | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| _____      | _____                             | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

Name of organization

INSIDE OUT YOUTH SERVICES

Employer identification number

84-1407299

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---------------------|---|---|-------------------|
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |
| _____               | _____<br>_____<br>_____                   | \$ _____                                  | _____             |



|  |   |
|--|---|
| Name of organization<br><p style="text-align: center;">INSIDE OUT YOUTH SERVICES</p> | Employer identification number<br><p style="text-align: center;">84-1407299</p> |
|--|---|

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
|                     | _____<br>_____<br>_____ | _____<br>_____<br>_____ | _____<br>_____<br>_____             |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| _____<br>_____<br>_____                 | _____<br>_____<br>_____                  |

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
|                     | _____<br>_____<br>_____ | _____<br>_____<br>_____ | _____<br>_____<br>_____             |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| _____<br>_____<br>_____                 | _____<br>_____<br>_____                  |

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
|                     | _____<br>_____<br>_____ | _____<br>_____<br>_____ | _____<br>_____<br>_____             |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| _____<br>_____<br>_____                 | _____<br>_____<br>_____                  |

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
|                     | _____<br>_____<br>_____ | _____<br>_____<br>_____ | _____<br>_____<br>_____             |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| _____<br>_____<br>_____                 | _____<br>_____<br>_____                  |

**SCHEDULE C  
(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**

**2023**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

|  |   |
|--|---|
| Name of organization<br><b>INSIDE OUT YOUTH SERVICES</b> | Employer identification number<br><b>84-1407299</b> |
|--|---|

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions . . . . . \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities. See instructions . . . . . \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. . . . . \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. . . . . \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0-. | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-. |
|----------|-------------|---------|---|--|
| (1)      |             |         |   |  |
| (2)      |             |         |   |  |
| (3)      |             |         |   |  |
| (4)      |             |         |   |  |
| (5)      |             |         |   |  |
| (6)      |             |         |   |  |

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

Schedule C (Form 990) 2023

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check  if the filing organization checked box A and "limited control" provisions apply.

| <b>Limits on Lobbying Expenditures</b><br><b>(The term "expenditures" means amounts paid or incurred.)</b>   | (a) Filing organization's totals                   | (b) Affiliated group totals                              |                     |                               |  |  |  |  |   |   |                    |              |  |  |
|--|--|--|---------------------|-------------------------------|--|--|--|--|---|---|--------------------|--------------|--|--|
| 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .   |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| 1b Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .   |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| 1c Total lobbying expenditures (add lines 1a and 1b) . . . . .   |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| 1d Other exempt purpose expenditures . . . . .   |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| 1e Total exempt purpose expenditures (add lines 1c and 1d) . . . . .   |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| 1f Lobbying nontaxable amount. Enter the amount from the following table in both columns.  |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table> | If the amount on line 1e, column (a) or (b) is:    | The lobbying nontaxable amount is:                       | not over \$500,000, | 20% of the amount on line 1e. | over \$500,000 but not over \$1,000,000, | \$100,000 plus 15% of the excess over \$500,000. | over \$1,000,000 but not over \$1,500,000, | \$175,000 plus 10% of the excess over \$1,000,000. | over \$1,500,000 but not over \$17,000,000, | \$225,000 plus 5% of the excess over \$1,500,000. | over \$17,000,000, | \$1,000,000. |  |  |
| If the amount on line 1e, column (a) or (b) is:  | The lobbying nontaxable amount is:                 |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| not over \$500,000,  | 20% of the amount on line 1e.                      |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| over \$500,000 but not over \$1,000,000,   | \$100,000 plus 15% of the excess over \$500,000.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| over \$1,000,000 but not over \$1,500,000,   | \$175,000 plus 10% of the excess over \$1,000,000. |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| over \$1,500,000 but not over \$17,000,000,  | \$225,000 plus 5% of the excess over \$1,500,000.  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| over \$17,000,000,   | \$1,000,000.                                       |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| g Grassroots nontaxable amount (enter 25% of line 1f) . . . . .  |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| h Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .  |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| i Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .  |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |                     |                               |  |  |  |  |   |   |                    |              |  |  |

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

| <b>Lobbying Expenditures During 4-Year Averaging Period</b> |          |          |          |          |           |
|---|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)                 | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) Total |
| 2a Lobbying nontaxable amount                               |          |          |          |          |           |
| b Lobbying ceiling amount (150% of line 2a, column (e))     |          |          |          |          |           |
| c Total lobbying expenditures                               |          |          |          |          |           |
| d Grassroots nontaxable amount                              |          |          |          |          |           |
| e Grassroots ceiling amount (150% of line 2d, column (e))   |          |          |          |          |           |
| f Grassroots lobbying expenditures                          |          |          |          |          |           |

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: Description, (a) Yes/No, and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; a Volunteers?; b Paid staff or management...; c Media advertisements?; d Mailings to members...; e Publications...; f Grants to other organizations...; g Direct contact with legislators...; h Rallies, demonstrations...; i Other activities?; j Total. Add lines 1c through 1i; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; b If "Yes," enter the amount of any tax incurred under section 4912; c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 3 columns: Question, Yes, No. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); a Current year; b Carryover from last year; c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information as required by the instructions.

**Part IV** Supplemental Information (continued)

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SCH C PART II-B LINE 1H

OUR OUTSIDE PROGRAM STAFF PARTICIPATES IN TABLING AT EVENTS WHERE VOTER  
REGISTRATION IS ENCOURAGED AND STAFF DISCUSSED UPCOMING LEGISLATION THAT  
IS RELATED TO LGBTQ2IA+ ISSUES.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization

Employer identification number

INSIDE OUT YOUTH SERVICES

84-1407299

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1., (ii) Assets included in Form 990, Part X., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1., b Assets included in Form 990, Part X.

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

Schedule D (Form 990) 2023

JSA 3E1268 1.000

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

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

**Part IV Escrow and Custodial Arrangements**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- |   | Amount    |
|---|-----------|
| c Beginning balance . . . . .             | <b>1c</b> |
| d Additions during the year . . . . .     | <b>1d</b> |
| e Distributions during the year . . . . . | <b>1e</b> |
| f Ending balance . . . . .                | <b>1f</b> |
- 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" on Form 990, Part IV, line 10.

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

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

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

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

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

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

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land . . . . .   |                                      |                                 |                              |                |
| b Buildings . . . . .   |                                      | NONE                            | NONE                         | NONE           |
| c Leasehold improvements . . . . .  |                                      | 1,880.                          | 1,880.                       | NONE           |
| d Equipment . . . . .   |                                      | 35,844.                         | 35,844.                      | NONE           |
| e Other . . . . .   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) . . . . . |                                      |                                 |                              | NONE           |

**Part VII Investments - Other Securities**

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

| (a) Description of security or category<br>(including name of security)         | (b) Book value | (c) Method of valuation:<br>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> (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . . |                |  |

**Part VIII Investments - Program Related**

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

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

**Part IX Other Assets**

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

| (a) Description  | (b) Book value |
|--|----------------|
| (1) RIGHT-OF-USE LEASED ASSETS   | 224,235.       |
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)). . . . . | 224,235.       |

**Part X Other Liabilities**

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

| 1. (a) Description of liability  | (b) Book value |
|--|----------------|
| (1) Federal income taxes   |                |
| (2) RIGHT-OF-USE LEASE LIABILITY   | 218,926.       |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)). . . . . | 218,926.       |

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



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

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

|          |  |           |            |
|----------|--|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       | <b>1</b>  | 1,928,773. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                                      |           |            |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .   | <b>2a</b> |            |
| <b>b</b> | Donated services and use of facilities . . . . .   | <b>2b</b> | 13,556.    |
| <b>c</b> | Recoveries of prior year grants . . . . .  | <b>2c</b> |            |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .   | <b>2d</b> | 63,015.    |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  | <b>2e</b> | 76,571.    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   | <b>3</b>  | 1,852,202. |
| <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> | 182.       |
| <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> | 182.       |
| <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>  | 1,852,384. |

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

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

|          |   |           |            |
|----------|---|-----------|------------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                      | <b>1</b>  | 1,882,204. |
| <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> | 13,556.    |
| <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> | 63,015.    |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   | <b>2e</b> | 76,571.    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  | <b>3</b>  | 1,805,633. |
| <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> | 182.       |
| <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> | 182.       |
| <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>  | 1,805,815. |

**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.

SEE SUPPLEMENTAL PAGE

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**Part XIII** Supplemental Information (continued)

SCH D PART X LINE 2

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ORGANIZATION BELIEVES THAT IT DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

SCH D PART XI LINE 2D

OTHER: \$63,015 FUNDRAISING EVENT EXPENSES REPORTED AS EXPENSES IN THE AUDITED FINANCIAL STATEMENTS, RECLASSIFIED TO REVENUE FOR THE TAX RETURN.

SCH D PART XII LINE 2D

OTHER: \$63,015 FUNDRAISING EVENT EXPENSES REPORTED AS EXPENSES IN THE AUDITED FINANCIAL STATEMENTS, RECLASSIFIED TO REVENUE FOR THE TAX RETURN.



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

|                 |  | (a) Event #1  | (b) Event #2 | (c) Other events       | (d) Total events                |
|-----------------|--|---|--------------|------------------------|---------------------------------|
|                 |  | GAYLA<br>(event type)   | (event type) | NONE<br>(total number) | (add col. (a) through col. (c)) |
| Revenue         | 1  | Gross receipts . . . . .  | 143,013.     |                        | 143,013.                        |
|                 | 2  | Less: Contributions . . . . .   | 101,983.     |                        | 101,983.                        |
|                 | 3  | Gross income (line 1 minus line 2) . . . . .                          | 41,030.      |                        | 41,030.                         |
| Direct Expenses | 4  | Cash prizes . . . . .   |              |                        |                                 |
|                 | 5  | Noncash prizes . . . . .  |              |                        |                                 |
|                 | 6  | Rent/facility costs . . . . .   | 2,900.       |                        | 2,900.                          |
|                 | 7  | Food and beverages . . . . .  | 9,482.       |                        | 9,482.                          |
|                 | 8  | Entertainment . . . . .   | 1,795.       |                        | 1,795.                          |
|                 | 9  | Other direct expenses . . . . .                                       | 48,838.      |                        | 48,838.                         |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . |              |                        | 63,015.                         |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) . . . . . |   |              | -21,985.               |                                 |

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

|                               |            |   |
|-------------------------------|------------|---|
| a The organization's facility | <b>13a</b> | % |
| b An outside facility         | <b>13b</b> | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:
 

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

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FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

=====

NAME:

DH LEONARD CONSULTING & GRANT WRITING SERVICES

ADDRESS:

15227 HERITAGE DRIVE  
CLAYTON, OH 13624

ACTIVITY :

GRANT WRITING

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 47,500.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Employer identification number

84-1407299

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** 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 on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2023

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

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

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

| (A) Name and Title   |      | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|----------------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|                      |      | (i) Base compensation  | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| JESSICA POCOCK       | (i)  | 132,340.   | 12,500.                             |                                     | 4,238.   | 14,989.                 | 164,067.                        |   |
| 1 EXECUTIVE DIRECTOR | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 2                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 3                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 4                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 5                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 6                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 7                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 8                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 9                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 10                   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 11                   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 12                   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 13                   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 14                   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 15                   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 16                   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                      | (ii) |  |                                     |                                     |  |                         |                                 |   |



**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE J, PART I, LINE 7

THE EXECUTIVE DIRECTOR RECEIVED A BONUS AT THE DISCRETION OF THE BOARD OF DIRECTORS.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

INSIDE OUT YOUTH SERVICES

**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

**2023**

**Open to Public  
Inspection**

Employer identification number

84-1407299

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

FORM 990 IS PREPARED BY AN OUTSIDE, INDEPENDENT CPA FIRM AND REVIEWED BY THE BOARD OF DIRECTORS PRIOR TO BEING FILED. SPECIFIC ATTENTION IS GIVEN TO THE REVIEW BY THE PRESIDENT AND EXECUTIVE DIRECTOR.

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

THE CONFLICT OF INTEREST POLICY IS REGULARLY MONITORED BY AND ENFORCED BY THE EXECUTIVE DIRECTOR. ANY DEFICIENCIES OR CONCERNS ARE TAKEN TO THE BOARD FOR REVIEW AND THE BOARD THEREAFTER ADDRESSES THE POTENTIAL CONFLICT AND MAKES ANY NECESSARY ADJUSTMENTS. AT EACH BOARD MEETING, IF THERE IS A DISCUSSION OF SELECTING OR ENGAGING A VENDOR OR SERVICE PROVIDER, ALL IN ATTENDANCE ARE ASKED TO RECUSE THEMSELVES FROM THIS DISCUSSION IF THERE COULD BE A PERCEIVED CONFLICT.

**FORM 990, PART VI, SECTION B, LINE 15 A & B**

THE BOARD OF DIRECTORS REVIEWS THE COMPENSATION FOR THE EXECUTIVE DIRECTOR BY COMPARING HER COMPENSATION TO THE COMPENSATION OF INDIVIDUALS IN LIKE POSITIONS, IN COMPARABLE ORGANIZATIONS USING FORMS 990, COMPENSATION STUDIES, AND OTHER AVAILABLE DATA. THE BOARD THEN APPROVES ANY CHANGES IN COMPENSATION BASED ON THIS INFORMATION. THE ORGANIZATION HAS NO OTHER PAID OFFICERS OR EMPLOYEES MEETING THE IRS DEFINITION OF A KEY EMPLOYEE.

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

THE ORGANIZATION WILL PROVIDE IN A TIMELY MANNER, COPIES OF ALL GOVERNING DOCUMENTS, INCLUDING ITS CONFLICT-OF-INTEREST POLICIES AND FINANCIAL STATEMENTS WHEN REQUESTED IN WRITING OR IN PERSON.

**FORM 990, PART X, LINE 2, 11**

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

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

OMB No. 1545-0047

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.

**2023**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

INSIDE OUT YOUTH SERVICES

84-1407299

COLUMN (A) BEGINNING YEAR BALANCE: LINE 2, SAVINGS AND TEMPORARY CASH

INVESTMENTS WAS ADJUSTED TO RECLASSIFY POOLED INVESTMENTS TO INVESTMENTS

- PUBLICALLY TRADED, LINE 11.

**FORM 990, PART XII, LINE 2 C**

THE ORGANIZATION HAS AN AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR

SELECTING THE INDEPENDENT AUDITOR FOR THE FINANCIAL STATEMENT AUDIT. THIS

PROCESS HAS NOT CHANGED FROM PRIOR YEARS.

Name of the organization

Employer identification number

**INSIDE OUT YOUTH SERVICES**

**84-1407299**

FORM 990, PART IX - OTHER FEES

=====

| DESCRIPTION         | (A)<br>TOTAL<br>FEES       | (B)<br>PROGRAM<br>SERVICE EXP. | (C)<br>MANAGEMENT<br>AND GENERAL | (D)<br>FUNDRAISING<br>EXPENSES |
|---------------------|----------------------------|--------------------------------|----------------------------------|--------------------------------|
| -----               | -----                      | -----                          | -----                            | -----                          |
| SECURITY            | 49,121.                    | 49,121.                        |                                  | NONE                           |
| CONTRACTED SERVICES | 163,525.                   | 118,467.                       | 45,058.                          | NONE                           |
| TOTALS              | -----<br>212,646.<br>===== | -----<br>167,588.<br>=====     | -----<br>45,058.<br>=====        | -----<br>NONE<br>=====         |