

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

2006**Open to Public
Inspection****A For the 2006 calendar year, or tax year beginning**

, and ending

B Check if applicable:

- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

YOUTH LAW CENTER

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

200 PINE STREET, SUITE 300

City or town

State or country

ZIP + 4

SAN FRANCISCO

CA

94104

D Employer identification number

94-1715280

E Telephone number

(415) 543-3379

F Accounting method: ☐ Cash ☒ Accrual☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

G Website: ▶ WWW.YLC.ORG**J Organization type (check only one)** ▶ ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K Check here** ▶ ☐ If the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 3,040,803**M Check** ▶ ☐ If the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Contributions to donor advised funds	1a	2,437,550		
	b	Direct public support (not included on line 1a)	1b	0		
	c	Indirect public support (not included on line 1a)	1c	0		
	d	Government contributions (grants) (not included on line 1a)	1d	149,762		
	e	Total (add lines 1a through 1d) (cash \$ 2,587,312 noncash \$ 0)	1e	2,587,312		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	340,816		
	3	Membership dues and assessments	3	0		
	4	Interest on savings and temporary cash investments	4	0		
	5	Dividends and interest from securities	5	52,410		
Expenses	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss). Subtract line 6b from line 6a	6c	0		
	7	Other investment income (describe ▶)	7	0		
	8a	Gross amount from sales of assets other than inventory	(A) Securities	0	8a	0
	b	Less: cost or other basis and sales expenses	0	8b	0	
	c	Gain or (loss) (attach schedule)	0	8c	0	
	d	Net gain or (loss). Combine line 8c, columns (A) and (B)		8d	0	
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>				
	a	Gross revenue (not including \$ 0 of contributions reported on line 1b)	9a	9,065		
Net Assets	b	Less: direct expenses other than fundraising expenses	9b	16,300		
	c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c	-7,235		
	10a	Gross sales of inventory, less returns and allowances	10a	0		
	b	Less: cost of goods sold	10b	0		
	c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c	0		
	11	Other revenue (from Part VII, line 103)	11	51,200		
	12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	3,024,503		
	13	Program services (from line 44, column (B))	13	2,916,275		
	14	Management and general (from line 44, column (C))	14	144,304		
	15	Fundraising (from line 44, column (D))	15	45,902		
Net Assets	16	Payments to affiliates (attach schedule)	16	0		
	17	Total expenses. Add lines 16 and 44, column (A)	17	3,106,481		
	18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	-81,978		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,041,339		
	20	Other changes in net assets or fund balances (attach explanation)	20	0		
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	2,959,361			

Part II **Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22 a	Grants paid from donor advised funds (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	22a	0	0		
22 b	Other grants and allocations (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	0	0		
23	Specific assistance to individuals (attach schedule)	23	0	0		
24	Benefits paid to or for members (attach schedule)	24	0			
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	25a	122,012	115,911	4,575	1,526
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	25b	0	0	0	0
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	26	1,625,542	1,543,489	61,091	20,962
27	Pension plan contributions not included on lines 25a, b, and c	27	0			
28	Employee benefits not included on lines 25a - 27	28	326,960	304,040	17,073	5,847
29	Payroll taxes	29	0			
30	Professional fundraising fees	30	0			
31	Accounting fees	31	0			
32	Legal fees	32	0			
33	Supplies	33	15,577	15,577		
34	Telephone	34	16,495	13,195	1,650	1,650
35	Postage and shipping	35	3,857	3,857		
36	Occupancy	36	203,959	200,959	3,000	
37	Equipment rental and maintenance	37	30,867	19,367	10,739	761
38	Printing and publications	38	2,878	2,878		
39	Travel	39	399,446	394,117		5,329
40	Conferences, conventions, and meetings	40	0			
41	Interest	41	0			
42	Depreciation, depletion, etc. (attach schedule)	42	12,184	0	12,184	0
43	Other expenses not covered above (itemize):					
a	See attached statement	43a	346,704	302,885	33,992	9,827
b		43b	0	0	0	0
c		43c	0	0	0	0
d		43d	0	0	0	0
e		43e	0	0	0	0
f		43f	0	0	0	0
g		43g	0	0	0	0
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	44	3,106,481	2,916,275	144,304	45,902

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$; (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► PROTECTION OF THE RIGHTS OF MINORS	Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)	
a PROVIDE LEGAL EDUCATION, ADVICE, COUNCIL, LEGAL REPRESENTATION AND GENERAL ASSISTANCE IN THE REFORM OF THE LAW REGARDING THE RIGHTS OF MINORS.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	2,916,275
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,916,275

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash—non-interest-bearing		45	
	46 Savings and temporary cash investments	432,556	46	1,262,951
	47 a Accounts receivable 47a 30,941			
	b Less: allowance for doubtful accounts 47b 0	186,805	47c	30,941
	48 a Pledges receivable 48a 0			
	b Less: allowance for doubtful accounts 48b 0	0	48c	0
	49 Grants receivable	1,381,982	49	725,178
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)	0	50a	0
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51 a Other notes and loans receivable (attach schedule) 51a 0			
	b Less: allowance for doubtful accounts 51b 0	0	51c	0
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	64,978	53	42,381
	54 a Investments—publicly-traded securities. <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,096,009	54a	1,001,352
	b Investments—other securities (attach schedule). <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54b	0
	55 a Investments—land, buildings, and equipment: basis 55a 0			
	b Less: accumulated depreciation (attach schedule) 55b 0	0	55c	0
	56 Investments—other (attach schedule)	0	56	0
	57 a Land, buildings, and equipment: basis 57a 148,715			
b Less: accumulated depreciation (attach schedule) 57b 99,598	31,114	57c	49,117	
58 Other assets, including program-related investments (describe <input checked="" type="checkbox"/> DEPOSITS)	21,004	58	18,317	
59 Total assets (must equal line 74). Add lines 45 through 58	3,214,448	59	3,130,237	
Liabilities	60 Accounts payable and accrued expenses	154,597	60	170,876
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)	0	63	0
	64 a Tax-exempt bond liabilities (attach schedule)	0	64a	0
	b Mortgages and other notes payable (attach schedule)	0	64b	0
	65 Other liabilities (describe <input checked="" type="checkbox"/> CAPITAL LEASES)	18,512	65	0
	66 Total liabilities. Add lines 60 through 65	173,109	66	170,876
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	875,327	67	1,173,589
	68 Temporarily restricted	2,166,012	68	1,785,772
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	3,041,339	73	2,959,361
74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	3,214,448	74	3,130,237	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	3,040,803
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify): SPECIAL EVENT EXPENSE	b4	16,300
	Add lines b1 through b4	b	16,300
c	Subtract line b from line a	c	3,024,503
d	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	0
	Add lines d1 and d2	d	0
e	Total revenue (Part I, line 12). Add lines c and d	e	3,024,503

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	3,122,781
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify): SPECIAL EVENT EXPENSE	b4	16,300
	Add lines b1 through b4	b	16,300
c	Subtract line b from line a	c	3,106,481
d	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	0
	Add lines d1 and d2	d	0
e	Total expenses (Part I, line 17). Add lines c and d	e	3,106,481

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name Carole Shauffer Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Executive Director Hr/WK 40	122,012	4,880	0
Name Howard Fine Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Chairman Hr/WK 1	0	0	0
Name Jeff Spitz Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Vice-Chair Hr/WK 1	0	0	0
Name B. Thompson Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Secretary Hr/WK 1	0	0	0
Name Eric Wasserman Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Treasurer Hr/WK 1	0	0	0
Name Bill Abrams Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Bd Mem Hr/WK 1	0	0	0
Name Susan Bacon Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Bd Mem Hr/WK 1	0	0	0
Name Michael Dale Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Bd Mem Hr/WK 1	0	0	0
Name Fatima Graves Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Bd Mem Hr/WK 1	0	0	0
Name Susan Green Str 200 Pine Street, Sui City San Francisco ST CA ZIP 94104	Title Bd Mem Hr/WK 1	0	0	0

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

	Yes	No
75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 16		
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." If "Yes," attach a statement that includes the information described in the instructions.	75c	X
d Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>NONE</u> Str _____ City _____ ST _____ ZIP _____	0	0	0	0
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				

Part VI Other Information (See the instructions.)

	Yes	No
76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization ► _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a Enter direct and indirect political expenditures. (See line 81 instructions.) 81a none		
b Did the organization file Form 1120-POL for this year?	81b	X

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ none ; section 4912 ▶ none ; section 4955 ▶ none		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ none		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ none		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	N/A
90 a	List the states with which a copy of this return is filed ▶ CA		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)	90b	21
91 a	The books are in care of ▶ Name EXECUTIVE DIRECTOR Telephone no. ▶ (415) 543-3379 Located at ▶ SAME City ST ZIP + 4 ▶		
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)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

Yes	No
	X

If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a CONSULTING FEES					162,824
b SETTLEMENT FUNDS					177,992
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	52,410	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			01	-7,235	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a MISCELLANEOUS		0	01	51,200	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
104 Subtotal (add columns (B), (D), and (E))		0		96,375	340,816
105 Total (add line 104, columns (B), (D), and (E)) ▶					437,191

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93b	ATTORNEY FEES ARE COLLECTED WITH SETTLEMENT OF SUITS REGARDING RIGHTS OF MINORS
93a	FEES FOR EXEMPT COUNSULTING

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI

Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				0

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				0

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

**Please
Sign
Here**

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.

Signature of officer

Date

Type or print name and title

**Paid
Preparer's
Use Only**

Preparer's
signature

Date

3/26/2007

Check if
self-
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (or yours
if self-employed),
address, and ZIP + 4

IZABAL, BERNACIAK & COMPANY

EIN 77-0016122

ONE MARKET - SPEAR 344, SAN FRANCISCO, CA 94105

Phone no.

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

OMB No. 1545-0047

2006

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

YOUTH LAW CENTER

Employer identification number

94-1715280

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
B. BETTENCOURT, 417 MONTGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST. 40	125,900	5,036	
P. RIDEOUT, 417 MONTGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST. 40	145,000	5,600	
S. BURRELL, 417 MONTGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST.	102,929	4,117	
M. RAMIU, 417 MONTGOMERY ST. SAN FRANCISCO, CA 94104	TECHNICAL ASSIST.	102,929	4,117	
A. BUSSIERE, 417 MONTGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST.	102,929	4,117	
Total number of other employees paid over \$50,000	10			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Center for Children's Law & Policy, 1701 K Street, NW, #600 Washington, DC 20006	Consultation	94,303
Total number of others receiving over \$50,000 for professional services	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

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

Schedule A (Form 990 or 990-EZ) 2006

(HTA)

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ 900 (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

- a Sale, exchange, or leasing of property?

2a X

- b Lending of money or other extension of credit?

2b X

- c Furnishing of goods, services, or facilities?

2c X

- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . See Part V, Form 99

2d X

- e Transfer of any part of its income or assets?

2e X

- 3 a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a X

- b Did the organization have a section 403(b) annuity plan for its employees?

3b X

- c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement

3c X

- d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

- 4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g

4a X

- b Did the organization make any taxable distributions under section 4966?

4b X

- c Did the organization make a distribution to a donor, donor advisor, or related person?

4c X

- d Enter the total number of donor advised funds owned at the end of the tax year ►

- e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ►

- f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ►

none

- g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ►

none

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ☐ City ☐ ST ☐ Country
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11 a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11 b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	3,844,887	2,951,733	2,993,602	3,071,574	12,861,796
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose		394,076	305,277	57,465	756,818
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	21,875	16,333			38,208
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	3,866,762	3,362,142	3,298,879	3,129,039	13,656,822
24 Line 23 minus line 17	3,866,762	2,968,066	2,993,602	3,071,574	12,900,004
25 Enter 1% of line 23	38,668	33,621	32,989	31,290	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				
					26a 258,000
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 5,631,348
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 12,900,004
d Add: Amounts from column (e) for lines:					
18 38,208					
19					
22					
26b 5,631,348					26d 5,669,556
e Public support (line 26c minus line 26d total)					26e 7,230,448
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 56.05%
27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:				
(2005)	(2004)	(2003)	(2002)		
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2005)	(2004)	(2003)	(2002)		
c Add: Amounts from column (e) for lines:					
15	16				
17	20	21			27c 0
d Add: Line 27a total		and line 27b total			27d 0
e Public support (line 27c total minus line 27d total)					27e 0
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.00%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 9 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ----- ----- -----	31	
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☐ **a** if the organization belongs to an affiliated group. Check ☐ **b** if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	900
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38 0	900
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40 0	900
41 Lobbying nontaxable amount. Enter the amount from the following table—		
If the amount on line 40 is—		
Not over \$500,000	20% of the amount on line 40	
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	
42 Grassroots nontaxable amount (enter 25% of line 41)	42 0	45
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43 0	855
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44 0	720

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**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 instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					0
46 Lobbying ceiling amount (150% of line 45(e))					0
47 Total lobbying expenditures					0
48 Grassroots nontaxable amount	900	2,318	6,041	3,641	12,900
49 Grassroots ceiling amount (150% of line 48(e))					19,350
50 Grassroots lobbying expenditures			6,041	3,641	9,682

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
		0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2006

Name of organization

YOUTH LAW CENTER

Employer identification number

94-1715280

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules—

- ☒ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3 % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization YOUTH LAW CENTER	Employer identification number 94-1715280
--	--

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	ANN E. CASEY FOUNDATION 701 ST. PAUL STREET BALTIMOR MD 21202 Foreign State or Province: _____ Foreign Country: _____	\$ 1,671,723	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>2</u>	CA ENDOWMENT 21650 OXNARD STREET# 1200 WOODLAND HILLS CA 91367 Foreign State or Province: _____ Foreign Country: _____	\$ 250,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>3</u>	CHARLES STEWART MOTT FOUNDATION 503 S. SAGINAW ST #1200 FLINT MI 48502 Foreign State or Province: _____ Foreign Country: _____	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>4</u>	JEHT FOUNDATION 120 WOSTER ST. 2ND FL NEW YORK NY 10012 Foreign State or Province: _____ Foreign Country: _____	\$ 203,700	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>5</u>	JOHN&CATHRINE T McARTHUR FND 140 S. DEARBORN, # 1100 CHICAGO IL 60603 Foreign State or Province: _____ Foreign Country: _____	\$ 162,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>6</u>	TRUST FUND EAF STATE BAR OF CA 180 HOWARD ST SAN FRANCISCO CA 94105 Foreign State or Province: _____ Foreign Country: _____	\$ 153,407	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization
YOUTH LAW CENTER

Employer identification number
94-1715280

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>7</u>	WALTER S. JOHNSON FOUNDATION 525 MIDDLEFIELD RD #160 MENLO PARK CA 94205 Foreign State or Province: _____ Foreign Country: _____	\$ <u>171,750</u>	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>8</u>	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>9</u>	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>10</u>	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>11</u>	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>12</u>	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Line 1 (990) - Public Support and Contributions

	Cash	Non Cash
Line 1a - Contributions to Donor Advised Funds	2,437,550	
Line 1b - Direct public support		
1 Contributions		1
2 Membership dues and assessments (contributions from the public)		2
3 Commercial co-venture		3
4 Special events contributions (Line 9 - Special Events)	0	4
5		5
6		6
7		7
8		8
9		9
10 Total	0	10 0
Line 1c - Indirect public support		
Line 1d - Government contributions (grants)	149,762	

Line 9 (990) - Special Events and Activities

	Event A	Event B	Event C	All others	Totals
1 Special event name	HONORS				
1a Number of special events	1				
2 Gross receipts	9,065			2	9,065
3 Less contributions				3	0
4 Gross revenue	9,065	0	0	0	9,065
5 Less direct expenses	16,300			5	16,300
6 Net income or (loss)	-7,235	0	0	0	-7,235

Line 43 (990) - Other Deductions

346,704

302,885

33,992

9,827

Description		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	PROFESSIONAL SERVICES	7,100	2,778		4,322
2	OTHER OFFICE	19,262		13,757	5,505
3	LIBRARY	10,698	9,358	1,340	
4	MEMBERSHIP DUES	6,735	1,287	5,448	
5	CONSULTANTS	260,503	255,834	4,669	
6	COPORATE INSURANCE	17,417	15,156	2,261	
7	LOBBYING	900		900	
8	MISCELLANEOUS	5,617		5,617	
9	CONFERENCE	18,472	18,472		
10		0			
11		0			
12		0			
13		0			
14		0			
15		0			
16		0			
17		0			
18		0			
19		0			
20		0			

Line 47 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	TRADE	186,805	30,941	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	Total accounts receivable	186,805	30,941	0	0

Line 54a (990) - Investments - Publicly-Traded Securities

Check one box below to indicate how securities are reported:

☐ Cost

☒ End of year market value (FMV)

			0	1,096,009	1,001,352
		Number of shares/ face value	Value at time of donation	Beginning balance book value FMV	Ending balance book value FMV
Securities at end of year					
1	CERTIFICATES OF DEPOSIT			1,096,009	1,001,352
2				0	0
3				0	0
4				0	0
5				0	0
6				0	0
7				0	0
8				0	0
9				0	0
10				0	0
11				0	0
12				0	0
13				0	0
14				0	0
15				0	0
16				0	0
17				0	0
18				0	0
19				0	0
20				0	0

Line 57 (990) - Land, Buildings, and Equipment

Land (net of any amortization)				Land (net of any amortization)			
				Beginning		End	
1	.....	1					
2	.....	2					
3	.....	3					
4	.....	4					
5	.....	5					
6	Total land (net of any amortization)	6		0		0	

Buildings and equipment				Buildings and equipment				Accumulated depreciation			
				Beginning		End		Beginning		End	
7	EQUIPMENT	7		150,699		148,715		119,585		99,598	
8	.....	8									
9	.....	9									
10	.....	10									
11	.....	11									
12	.....	12									
13	.....	13									
14	.....	14									
15	.....	15									
16	.....	16									
17	Total buildings and equipment	17		150,699		148,715		119,585		99,598	
18	Buildings and equipment (less accumulated depreciation)	18						31,114		49,117	
19	Total land, buildings and equipment	19						31,114		49,117	

Category or Item				Cost/Other Basis		Accumulated Depreciation		Book Value
1	.....	1						
2	.....	2						
3	.....	3						
4	.....	4						
5	.....	5						
6	.....	6						
7	.....	7						
8	.....	8						
9	.....	9						
10	.....	10						
11	Total	11		0		0		0

Line 58 (990) - Other Assets

		21,004	18,317
		Beginning	End
1	DEPOSITS	21,004	18,317
2			
3			
4			
5			
6			
7			
8			
9			
10			

Line 65 (990) - Other Liabilities

18,512

0

		Beginning	End
1	CAPITAL LEASES	18,512	0
2			
3			
4			
5			
6			
7			
8			
9			
10			

Part IV-A, Line b(4) and Line d(2) (990) - Reconciliation of Rev per Audited Financial Stmts

Line b(4) Other		
1	SPECIAL EVENT EXPENSE	1 16,300
2		2
3		3
4		4
5		5
6	Total Line b(4), Part IV-A	6 16,300
Line d(2) Other		
1		1
2		2
3		3
4		4
5		5
6	Total Line d(2), Part IV-A	6 0

Part IV-B, Line b(4) and Line d(2) (990) - Reconciliation of Exp per Audited Financial Stmts

Line b(4) Other		
1	SPECIAL EVENT EXPENSE	1 16,300
2		2
3		3
4		4
5		5
6	Total Line b(4), Part IV-B	6 16,300
Line d(2) Other		
1		1
2		2
3		3
4		4
5		5
6	Total Line d(2), Part IV-B	6 0

Part VII, Line 103 (990) - Other Revenue

		Unrelated business income		Excluded by section 512, 513, or 514		
Other Revenue Description		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	(E) Related or exempt function income
a	MISCELLANEOUS			01	51,200	
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						
n						
o						
p						
q						
r						
s						
t						
u						
v						
w						
x						
y						
z						

[illegible]

YEAR

California Exempt Organization Annual Information Return

FORM

2006

199

For calendar or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.			
IMPORTANT: Your number is required.			
California corporation number D-0630282		Federal employer identification number (FEIN) 94-1715280	
Corporation/Organization name YOUTH LAW CENTER			
Address including Suite, Room, or PMB no. 200 PINE STREET, SUITE 300			
City SAN FRANCISCO	State CA	ZIP Code 94104	

<p>A Final return? Check applicable box. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>• <input type="checkbox"/> Dissolved <input type="checkbox"/> Withdrawn <input type="checkbox"/> Merged/Reorganized (attach explanation)</p> <p>If a box is checked, enter date _____</p> <p>B Check forms filed this year: State: <input type="checkbox"/> 109 <input type="checkbox"/> 100 <input type="checkbox"/> 100S <input type="checkbox"/> 100W Federal: <input checked="" type="checkbox"/> 990 <input type="checkbox"/> 990EZ <input type="checkbox"/> 990T <input type="checkbox"/> 990PF <input type="checkbox"/> 1041 <input type="checkbox"/> 1120H <input type="checkbox"/> 1120</p> <p>C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. See General Instruction F. No filing fee is required. • <input checked="" type="checkbox"/></p> <p>D Is this a group filing? See General Instruction N. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>E Accounting method used <u>Accrual</u></p> <p>F Type of organization <input checked="" type="checkbox"/> Exempt under Section 23701 <u>d</u> (insert letter) <input type="checkbox"/> IRC Section 4947(a)(1) trust</p>	
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Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues <small>(Enclose, but do not staple, any payment.)</small>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1		
	2 Gross dues and assessments from members and affiliates	2		
	3 Gross contributions, gifts, grants, and similar amounts received. See instructions	3		
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction C	4	3,040,803	
	5 Cost of goods sold	5		
	6 Cost or other basis, and sales expenses of assets sold	6		
	7 Total costs. Add line 5 and line 6	7		
	8 Total gross income. Subtract line 7 from line 4	8		
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	0	
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	0	
Filing Fee	11 Filing fee \$10 or \$25. See General Instruction F	11	0	
	12 Penalty for failure to file on time. See General Instruction L	12	0	
	13 Use tax. See "General Instruction M"	13	0	00
	14 Balance due. Add line 11, line 12, and line 13	14	0	

- 15** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations ☐ Yes ☒ No
- 16** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents ☐ Yes ☒ No
- 17** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If "Yes," enter amount of gross receipts from nonmember sources \$ _____
- 18** Did the organization file Form 100, Form 100S, Form 100W, or Form 109 to report taxable income? ☐ Yes ☒ No
If "Yes," enter amount of total income reported \$ _____

19 The financial records are in care of EXECUTIVE DIRECTOR Daytime telephone (415) 543-3379
located at SAME

Please Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer _____		Date _____ Title _____ Daytime telephone _____	
Paid Preparer's Use Only	Paid Preparer's signature	Date <u>3/26/2007</u>	Check if self-employed <input type="checkbox"/>	Paid preparer's SSN or PTIN _____
	Firm's name (or yours, if self-employed) and address <u>IZABAL, BERNACIAK & COMPANY</u> <u>ONE MARKET - SPEAR 344</u>			FEIN <u>77-0016122</u>
	<u>SAN FRANCISCO CA 94105</u>			Daytime telephone _____

STATE OF CALIFORNIA
 EXEMPT ORGANIZATIONS SECTION
 FRANCHISE TAX BOARD
 PO BOX 1286
 RANCHO CORDOVA CA 95741-1286
 TELEPHONE: (916) 845-4171

Political or Legislative Activities By Section 23701d Organizations

Name YOUTH LAW CENTER		Corporate Number D-0630282
Number and Street 200 PINE STREET, SUITE 300		Federal Identification Number 94-1715280
City or Town SAN FRANCISCO	State CA	Zip Code 94104

- I (a) Have you participated or intervened in any political campaign on behalf of any elective public office candidate? If you have, attach a detailed activity description and copies of any published material relating to the activity.
- (b) Have you contributed funds to support or oppose any individual public office candidate or any organizations formed to support or oppose a public office candidate? If you have, attach a detailed activity description and a schedule including the name of the individual or organization you contributed to, the amount you paid, and date you paid them.
- II (a) Have you attempted to influence any national, state or local legislation or ballot measure? If you have, attach a detailed activities description, copies of any published materials relating to the activities and a schedule of expenditures.
- III **Public Charities - Election to make expenditures to influence legislation**
- (a) Have you filed a federal election to make expenditures to influence legislation? If you have, furnish a copy of Form 5768 you filed with the IRS if you have not previously furnished it. This fulfills your need to file an election for state purposes.

Please Check (✓)	
YES	NO
	X
	X
	X
X	

NOTE: You cannot make this election if you are a church, an integrated auxiliary of a church, or a private foundation. State and federal law are the same with regard to this election, except state law does not provide for an excise tax on excess lobbying expenditures.

- (b) Organizations that elected to make expenditures to influence legislation must furnish the following financial information for the taxable year:
- EXEMPT PURPOSE EXPENDITURES**
 (The total amount you paid or incurred to accomplish the charitable, educational, religious, etc. purpose.) \$ 3,106,481.
 - LOBBYING EXPENDITURES**
 (The total amount expended for the purpose of influencing legislation through communication with any member or employee of a legislative body or any government official or employee who may participate in the formation of legislation.) \$ 900.
 - GRASS ROOTS EXPENDITURES**
 (The amount expended to influence any legislation through attempts to affect the opinions of the general public or any segment of it.) \$ 0.
