

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.

A For the 2007 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

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) ▶

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 ▶ **3,205,245**

M Check ▶ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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 ▶ _____

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

		1a	1b	1c	1d	1e
1 Contributions, gifts, grants, and similar amounts received:						
a	Contributions to donor advised funds					
b	Direct public support (not included on line 1a)		2,998,316			
c	Indirect public support (not included on line 1a)					
d	Government contributions (grants) (not included on line 1a)				102,574	
e	Total (add lines 1a through 1d) (cash \$ 3,100,890 noncash \$ 0)					3,100,890
2	Program service revenue including government fees and contracts (from Part VII, line 93)					16,250
3	Membership dues and assessments					0
4	Interest on savings and temporary cash investments					0
5	Dividends and interest from securities					75,275
6a	Gross rents	6a				
b	Less: rental expenses	6b				
c	Net rental income or (loss). Subtract line 6b from line 6a					0
7	Other investment income (describe ▶)					0
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other			
b	Less: cost or other basis and sales expenses	0	0			
c	Gain or (loss) (attach schedule)	0	0			
d	Net gain or (loss). Combine line 8c, columns (A) and (B)					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	5,829			
b	Less: direct expenses other than fundraising expenses	9b	18,818			
c	Net income or (loss) from special events. Subtract line 9b from line 9a					-12,989
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					0
11	Other revenue (from Part VII, line 103)					7,001
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11					3,186,427
13	Program services (from line 44, column (B))					3,069,549
14	Management and general (from line 44, column (C))					120,676
15	Fundraising (from line 44, column (D))					33,108
16	Payments to affiliates (attach schedule)					0
17	Total expenses. Add lines 16 and 44, column (A)					3,223,333
18	Excess or (deficit) for the year. Subtract line 17 from line 12					-36,906
19	Net assets or fund balances at beginning of year (from line 73, column (A))					2,959,361
20	Other changes in net assets or fund balances (attach explanation)					0
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20					2,922,455

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.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22a-22b, 23-24, 25a-25c, 26-27, 28-32, 33-42, 43a-43g, and 44 Total functional expenses.

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 [X] 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 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	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 \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	3,069,549
b (Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0
c (Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0
d (Grants and allocations \$ 0) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0
e Other program services (attach schedule) (Grants and allocations \$ 0) 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) ►	3,069,549

Part IV Balance Sheets (See the instructions.)

				(A)		(B)
				Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.						
Assets	45	Cash—non-interest-bearing			45	
	46	Savings and temporary cash investments		1,262,951	46	488,993
	47 a	Accounts receivable	47a 11,143			
	b	Less: allowance for doubtful accounts	47b 0	30,941	47c	11,143
	48 a	Pledges receivable	48a 0			
	b	Less: allowance for doubtful accounts	48b 0	0	48c	0
	49	Grants receivable		725,178	49	850,483
	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)				
	b	Less: allowance for doubtful accounts	51a 0	0	51c	0
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		42,381	53	25,904
	54 a	Investments—publicly-traded securities	<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,001,352	54a	1,627,430
	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				
	b	Less: accumulated depreciation (attach schedule)	55a 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 106,039	49,117	57c	42,676	
58	Other assets, including program-related investments (describe <input checked="" type="checkbox"/> DEPOSITS)		18,317	58	18,317	
59	Total assets (must equal line 74). Add lines 45 through 58		3,130,237	59	3,064,946	
Liabilities	60	Accounts payable and accrued expenses		170,876	60	142,491
	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)		0	65	0
	66	Total liabilities. Add lines 60 through 65		170,876	66	142,491
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		1,173,589	67	1,358,608
	68	Temporarily restricted		1,785,772	68	1,563,847
	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)		2,959,361	73	2,922,455
	74	Total liabilities and net assets/fund balances. Add lines 66 and 73.		3,130,237	74	3,064,946

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	3,205,245
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): <u>NET LOSS ON SPECIAL EVENTS</u> <u>ADDITIONAL EXPENSES FOR SPECIAL EVENTS</u>	b4	18,818	
	Add lines b1 through b4		b	18,818
c	Subtract line b from line a		c	3,186,427
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	3,186,427

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

a	Total expenses and losses per audited financial statements		a	3,242,151
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): <u>SPECIAL EVENT EXPENSES</u>	b4	18,818	
	Add lines b1 through b4		b	18,818
c	Subtract line b from line a		c	3,223,333
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	3,223,333

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 <u>Carole Shauffer</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Exec Dir</u> Hr/WK <u>40</u>	<u>128,038</u>	<u>5,121</u>	<u>0</u>
Name <u>Howard Fine</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Chairman</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Jeff Spitz</u> Str <u>200 Pine Street, Suite</u> City <u>San Franciaco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Vice-Chair</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>B. Thompson</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Secretary</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Eric Wasserman</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Treasurer</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Bill Abrams</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Bd Mem</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Susan Bloom</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Bd Mem</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Michael Dale</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Bd Mem</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Fatima Graves</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Bd Mem</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Susan Green</u> Str <u>200 Pine Street, Suite</u> City <u>San Francisco</u> ST <u>CA</u> ZIP <u>94104</u>	Title <u>Bd mem</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Table with 4 columns: Question, Yes, No. Rows include questions 75a through 75d regarding officers, directors, trustees, and conflict of interest policy.

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances.

Part VI Other Information (See the instructions.)

Table with 4 columns: Question, Yes, No. Rows include questions 76 through 81b regarding organizational changes, tax returns, and political expenditures.

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? 82a 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? 83a X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? 83b X
84 a Did the organization solicit any contributions or gifts that were not tax deductible? 84a X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 84b N/A
85 501(c)(4), (5), or (6). Were substantially all dues nondeductible by members? 85a
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 85b
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
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, 2007 (See instructions.) 90b 20
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)? 91b X
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.

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No
 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** | N/A

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					16,250
b					
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	75,275	
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	-12,989	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a MISCELLANEOUS			01	7,001	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		69,287	16,250
105 Total (add line 104, columns (B), (D), and (E))					85,537

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).
▼	

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
	%		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
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
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 3/29/2008	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X)
	Firm's name (or yours, if self-employed), address, and ZIP + 4	EIN		Phone no.
	IZABAL, BERNACIAK & COMPANY		77-0016122	(415) 896-5551
	ONE MARKET - SPEAR 344, SAN FRANCISCO, CA 94105			

SCHEDULE A
(Form 990 or 990-EZ)

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

2007

Department of the Treasury
Internal Revenue Service

▶ **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 1 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
Pat Rideout, 417 MONTGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST. 40	139,996	5,340	
Bill Bettencourt, 417 MONGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST. 40	132,771	5,280	
Lisa Pain Wells, 417 MONTGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST. 40	124,860	4,908	
Suzanne Barnard, 417 MONTGOMERY ST. SAN FRANCISCO, CA 94104	TECHNICAL ASSIST. 40	124,613	4,980	
Sue Burrell, 417 MONTGOMERY ST. #900 SAN FRANCISCO, CA 94104	TECHNICAL ASSIST. 40	109,326	4,373	
Total number of other employees paid over \$50,000 ▶		12		

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
NONE		
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

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

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation...; 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts...; 3a. Did the organization make grants for scholarships...; 3b. Did the organization have a section 403(b) annuity plan...; 3c. Did the organization receive or hold an easement for conservation purposes...; 3d. Did the organization provide credit counseling...; 4a. Did the organization maintain any donor advised funds...; 4b. Did the organization make any taxable distributions...; 4c. Did the organization make a distribution to a donor...; d. Enter the total number of donor advised funds...; e. Enter the aggregate value of assets...; f. Enter the total number of separate funds...; g. Enter the aggregate value of assets...

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 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 8 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	
					0
					0
					0
					0
					0
					0
Total					0

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total	
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	3,244,126	3,844,887	2,951,733	2,993,602	13,034,348	
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	489,445		394,076	305,277	1,188,798	
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	52,410	21,875	16,333		90,618	
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	51,200				51,200	
23 Total of lines 15 through 22	3,837,181	3,866,762	3,362,142	3,298,879	14,364,964	
24 Line 23 minus line 17	3,347,736	3,866,762	2,968,066	2,993,602	13,176,166	
25 Enter 1% of line 23	38,372	38,668	33,621	32,989		
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a 263,523	
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,448,372	
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 13,176,166	
d Add: Amounts from column (e) for lines:	18 90,618	19	22 51,200	26b 1,448,372	26d 1,590,190	
e Public support (line 26c minus line 26d total)					26e 11,585,976	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 87.93%	
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:					
	(2006) _____	(2005) _____	(2004) _____	(2003) _____		
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:	(2006) _____	(2005) _____	(2004) _____	(2003) _____		
c Add: Amounts from column (e) for lines:	15 _____	16 _____	17 _____	20 _____	21 _____	27c 0
d Add: Line 27a 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 2003 through 2006, 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?		
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?		
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.) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? 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?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? 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?		
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.		
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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 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	291
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38 0	291
39	Other exempt purpose expenditures	39	3,241,860
40	Total exempt purpose expenditures (add lines 38 and 39)	40 0	3,242,151
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is—		The lobbying nontaxable amount 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	41	\$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	78,027
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43 0	0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44 0	0

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.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(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	291	900	2,318	6,041	9,550
49 Grassroots ceiling amount (150% of line 48(e))					14,325
50 Grassroots lobbying expenditures				6,041	6,041

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 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.

Line 1 (990) - Public Support and Contributions

	Cash	Non Cash
Line 1a - Contributions to Donor Advised Funds		
Line 1b - Direct public support		
1 Contributions	2,998,316	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	2,998,316	10 0
Line 1c - Indirect public support		
Line 1d - Government contributions (grants)	102,574	

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	5,829				5,829
3 Less contributions					0
4 Gross revenue	5,829	0	0	0	5,829
5 Less direct expenses	18,818				18,818
6 Net income or (loss)	-12,989	0	0	0	-12,989

Part IV, Line 47 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1 TRADE	1	30,941	11,143	0	0
2 _____	2				
3 _____	3				
4 _____	4				
5 _____	5				
6 _____	6				
7 _____	7				
8 _____	8				
9 _____	9				
10 _____	10				
11 Total accounts receivable	11	30,941	11,143	0	0

Part IV, Line 54a (990) - Investments - Publicly-Traded Securities

Check one box below to indicate how securities are reported:

Cost

End of year market value (FMV)

Securities at end of year		Number of shares/ face value	Value at time of donation	0	1,001,352	1,627,430
				Beginning balance book value FMV	Ending balance book value FMV	
1	CERTIFICATES OF DEPOSIT			1,001,352	1,627,430	
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	

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

		148,715	99,598	106,039	49,117	42,676
Category or Item		Cost/Other Basis	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Beginning Balance	Ending Balance
1	EQUIPMENT	148,715	99,598	106,039	49,117	42,676
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

Part IV, Line 58 (990) - Other Assets

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

Part IV-A, Line b(4) (990) - Reconciliation of Rev per Audited Financial Stmt

		18,818
Other		Amount
1	NET LOSS ON SPECIAL EVENTS	12,989
2	ADDITIONAL EXPENSES FOR SPECIAL EVENTS	5,829
3		
4		
5		
6		
7		
8		
9		
10		

Part IV-B, Line b(4) (990) - Reconciliation of Exp per Audited Financial Stmt

		18,818
Other		Amount
1	SPECIAL EVENT EXPENSES	18,818
2		
3		
4		
5		
6		
7		
8		
9		
10		

Part VII, Line 93 (990) - Program Service Revenue

		Unrelated business income		Excluded by section 512, 513, or 514		
Program Service Revenue		(A)	(B)	(C)	(D)	(E)
Business code		Business code	Amount	Exclusion code	Amount	Related or exempt function income
a	CONSULTING FEES					16,250
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						

Part VII, Line 103 (990) - Other Revenue

		Unrelated business income		Excluded by section 512, 513, or 514		
Other Revenue Description		(A)	(B)	(C)	(D)	(E)
Business code		Business code	Amount	Exclusion code	Amount	Related or exempt function income
a	MISCELLANEOUS			01	7,001	
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						

YOUTH LAW CENTER

Compensation of Officers, Directors, Trustees and Key Employees

Index	Name	Street Address	City	State	ZIP code	Foreign Country
1	Carole Shauffer	200 Pine Street, Suite 300	San Francisco	CA	94104	
2	Howard Fine	200 Pine Street, Suite 300	San Francisco	CA	94104	
3	Jeff Spitz	200 Pine Street, Suite 300	San Francisco	CA	94104	
4	B. Thompson	200 Pine Street, Suite 300	San Francisco	CA	94104	
5	Eric Wasserman	200 Pine Street, Suite 300	San Francisco	CA	94104	
6	Bill Abrams	200 Pine Street, Suite 300	San Francisco	CA	94104	
7	Susan Bloom	200 Pine Street, Suite 300	San Francisco	CA	94104	
8	Michael Dale	200 Pine Street, Suite 300	San Francisco	CA	94104	
9	Fatima Graves	200 Pine Street, Suite 300	San Francisco	CA	94104	
10	Susan Green	200 Pine Street, Suite 300	San Francisco	CA	94104	
11	Bill Koski	200 Pine Street, Suite 300	San Francisco	CA	94104	
12	Valerie Lewis	200 Pine Street, Suite 300	San Francisco	CA	94104	
13	Karen Marangi	200 Pine Street, Suite 300	San Francisco	CA	94104	
14	Tomar Mason	200 Pine Street, Suite 300	San Francisco	CA	94104	
15	Andrea Pincus	200 Pine Street, Suite 300	San Francisco	CA	94104	
16	B. Seidenberg	200 Pine Street, Suite 300	San Francisco	CA	94104	
17	Thomas Welch	200 Pine Street, Suite 300	San Francisco	CA	94104	
18	Mary Hernandez	200 Pine Street, Suite 300	San Francisco	CA	94104	
19						
20						

To add more lines to this schedule, press CTRL+Q.

Com

57 121,636 4,763 0 3,841

Index	Type of entity		Officer, Director, Trustee, and Key Employee Status		Disqualified Persons	Title	Hours per week devoted to position	Program Services Compensation	Program Services Contribution to Emp Benefit Plans or Deferred Comp Plans	Program Services Expense Account Other Allowances	Mgmt and General Compensation
	Business	Individual	Current (Part V-A)	Former (Part V-B)							
1		X	X			Exec Dir	40.00	121,636	4,763		3,841
2		X	X			Chairman	1.00				
3		X	X			Vice-Cha	1.00				
4		X	X			Secretar	1.00				
5		X	X			Treasure	1.00				
6		X	X			Bd Mem	1.00				
7		X	X			Bd Mem	1.00				
8		X	X			Bd Mem	1.00				
9		X	X			Bd Mem	1.00				
10		X	X			Bd Mem	1.00				
11		X	X			Bd Mem	1.00				
12		X	X			Bd Mem	1.00				
13		X	X			Bd Mem	1.00				
14		X	X			Bd Mem	1.00				
15		X	X			Bd Mem	1.00				
16		X	X			Bd Mem	1.00				
17		X	X			Bd Mem	1.00				
18		X	X			Bd Mem	1.00				
19											
20											

- Carole Shauffer
- Howard Fine
- Jeff Spitz
- B. Thompson
- Eric Wasserman
- Bill Abrams
- Susan Bloom
- Michael Dale
- Fatima Graves
- Susan Green
- Bill Koski
- Valerie Lewis
- Karen Marangi
- Tomar Mason
- Andrea Pincus
- B. Seidenberg
- Thomas Welch
- Mary Hernandez

To add

Com		205	0	2,561	153	0	0
Index		Mgmt and General Contr to Employee Benefit Plans	Mgmt and General Expense Acct Other Allowances	Fundraising Compensation	Fundraising Contributions to Employee Benefit Plans	Fundraising Expense Acct Other Allowances	Loans and Advances (For Part V-B Only)
1	Carole Shauffer	205		2,561	153		
2	Howard Fine						
3	Jeff Spitz						
4	B. Thompson						
5	Eric Wasserman						
6	Bill Abrams						
7	Susan Bloom						
8	Michael Dale						
9	Fatima Graves						
10	Susan Green						
11	Bill Koski						
12	Valerie Lewis						
13	Karen Marangi						
14	Tomar Mason						
15	Andrea Pincus						
16	B. Seidenberg						
17	Thomas Welch						
18	Mary Hernandez						
19							
20							

To add

Part IV-A, Line 22 (Sch A (990/990-EZ)) - Other Income

Description		(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
1	MISCELLANEOUS	51,200				51,200
2						0
3						0
4						0
5						0
6						0
7						0
8						0
9						0
10						0
Total of Other Income		51,200	0	0	0	51,200